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PROCEEDINGS

OF THE

State Board of Equalization

OF

NORTH DAKOTA

Begun and Held at the Capitol August 4-12, 1903

PUBLISHED BY AUTHORITY

BISMARCK TRIBUNE
STATE PRINTERS AND BINDERS
1903

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MEMBERS

OF THE

STATE BOARD OF EQUALIZATION

FOR 1903

HON. FRANK WHITE ..... GOVERNOR
HON. H. L. HOLMES ..... STATE AUDITOR
HON. D. H. McMILLAN ..... STATE TREASURER
HON. C. N. FRICH ..... ATTORNEY GENERAL
HON. R. J. TURNER ..... COMM'R OF AGRICULTURE AND LABOR

PROCEEDINGS

OF THE

STATE BOARD OF EQUALIZATION

OF THE

STATE OF NORTH DAKOTA

In accordance with Section 1225 of the Revised Codes of 1899 for the State of North Dakota as amended by the session laws of 1903, the members of the State Board of Equalization for the State of North Dakota convened at the office of the State Auditor in the Capitol at Bismarck, Burleigh County, North Dakota on August 4th, 1903, being the first Tuesday in August.

The meeting was called to order by Governor Frank White, ex-officio president of the State Board of Equalization.

The following members were present: Governor Frank White, State Auditor H. L. Holmes, State Treasurer, D. H. McMillan, Attorney General C. N. Frich and Commissioner of Agriculture and Labor R. J. Turner.

The following oath was administered to the members of the board:

STATE OF NORTH DAKOTA, }
County of Burleigh, } ss.

Frank White, H. L. Holmes, R. J. Turner, D. H. McMillan and C. N. Frich being duly sworn each for himself doth say: That I will support the constitution of the United States and the constitution of the state of North Dakota; that I will fairly and impartially

perform the duties as a member of the State Board of Equalization of the State of North Dakota, for the year 1903, so help me God.

(Signed)

FRANK WHITE,
H. L. HOLMES,
R. J. TURNER,
D. H. McMILLAN,
C. N. FRICH.

Subscribed and sworn to before me this fourth day of August, A. D. 1903.

E. S. MILLER,
Notary Public.

My commission expires February 6th, 1906.

The assessment of real estate was then taken up and the Hon. Judson LaMoure appeared before the board in behalf of Pembina County.

Mr. Davies, representing the Western Express Company, appeared in behalf of that company and furnished the board with a statement of property owned by the Western Express Company in the State of North Dakota.

Mr. Kraabel and Mr. LaMoure were heard in behalf of the Merchants & Grocers Retail Association.

On motion the board adjourned till 9 oclock a. m., Wednesday, August 5.

SECOND DAY.

FORENOON SESSION.

9 o'clock A. M., Thursday, August 5th.

The State Board of Equalization convened pursuant to adjournment.

President White presiding. The following members were present: Holmes, White, Turner, Frich, McMillan.

The assessment of railroad property in the state was taken up and Mr. Fernald representing the Northern Pacific Railway company appeared before the board with a statement of mileage and information regarding the Northern Pacific Railroad for the year 1903.

Mr. Wilkinson of the Great Northern Railway company appeared in the interests of that road, with information and mileage statement for 1903.

Mr. Foster of the Chicago & Northwestern Railway Company was also heard by the board.

Mr. H. B. Dike in behalf of the Minneapolis, St. Paul & Sault Ste. Marie Railway company and Mr. Walker of the Bismarck, Washburn & Great Falls Railway company were also heard for their respective companies.

Mr. I. P. Baker appeared before the board regarding the assessment of the Bismarck, Washburn and Gt. Falls Railway company, asking that the assessment be raised to correspond to the assessment of other roads.

On motion the board adjourned till 2 oclock P. M.

AFTERNOON SESSION.

2 o'clock P. M.

The State Board of Equalization convened pursuant to adjournment.

Governor White presiding. The following members were present: White, Turner, Frich, McMillan, Holmes.

The board continued with the consideration and assessment of railroad property, the same being taken up where left at the forenoon session.

Mr. McMillan offered the following resolution and moved its adoption.

Resolved, That the railroad property of the several railroad companies within the state of North Dakota, be and the same is hereby assessed for the year 1903 as follows:

NORTHERN PACIFIC RAILWAY COMPANY.

That the Northern Pacific Railway company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 377.563 miles of its main line from the North Dakota state line at Fargo, N. D., to the western boundary of North Dakota for the sum of $2,831,722, being at the rate of $7,500 per mile upon the said items as follows:

Franchise at $400 per mile	$ 151,025
Roadway at $600 per mile	226,537
Roadbed at $3,000 per mile	1,132,689
Rails at $2,000 per mile	755,126
Rolling Stock at $1,500 per mile	566,345
Total	$ 2,831,722

That the Northern Pacific Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its 671.31 miles of branch line in the State of North Dakota, as follows:

Fergus Falls branch (Southwestern Dakota railroad) 74.526 mls
Fairview Branch (Southwestern Dakota Railroad) 14.83 miles.
Red River and Winnipeg Branch, 96.237 miles in North Dakota.
James River Branch (Jamestown to LaMoure) 48.548 miles.
Casselton Branch, 60.182 miles.
Fargo and Southwestern Branch, 108.706 miles.
Oakes Branch (Valley Jct. to Oakes) 15.196 miles.
Cooperstown Branch, 62.884 miles.
Devils Lake Branch (Jamestown to Leeds) 107.651 miles.
Sykeston Branch, 54.477 miles.
Oberon Branch, 28.073 miles.

For the sum of $4,363,515, being at the rate of $6,500 per mile upon the said items as follows upon its 671.31 miles of branch line in the State of North Dakota:

Franchise at $400 per mile	$ 268,524
Roadway at $600 per mile	402,786
Roadbed at $2,500 per mile	1,678,275
Rails at $1,800 per mile	1,208,358
Rolling stock at $1,200 per mile	805,572
Total	$ 4,363,515

And that the sidetracks of the Northern Pacific Railway Company in the State of North Dakota be and the same are hereby assessed at the sum of $298,614, being at the rate of $1,500 per mile upon 199.076 miles of sidetrack.

TOTAL.

Main line N. P. Ry. Co. 377.563 miles	$ 2,831,722
Branch line N. P. Ry. Co. 671.31 miles	4,363,515
Sidetracks, do., 199.076 miles	298,614
Total	$ 7,493,851

GREAT NORTHERN RAILWAY COMPANY.

Resolved, That the Great Northern Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its 507.02 miles of main line from the North Dakota state line at Fargo, N. D., to the state line at Neche, N. D., and from the state line at Grand Forks, N. D., to the state line near Buford, N. D., for the sum of $3,802,650, being at the rate of $7,500 per mile upon the said items as follows:

Franchise at $400 per mile	$ 202,808
Roadway at $600 per mile	304,212
Roadbed at $3,000 per mile	1,521,060
Rails at $2,000 per mile	1,014,040
Rolling stock at $1,500 per mile	760,530
Total	$ 3,802,650

That the Great Northern Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its 607.63 miles of branch line in the state of North Dakota upon the said following branches:

Tintah to Ellendale Branch (N. D. state line to Ellendale, 95.14 miles .

Breckenridge to Larimore Branch (N. D. state line to Larimore) 134.45 miles.

Rutland to Aberdeen Branch (Rutland to N. D. state line) 10.45 miles.

Casselton to Portland Branch, 47.03 miles.

Ripon-Aneta Branch, 57.57 miles.

Park River Jct. Hannah Branch, 94.94 miles.

Wahpeton to Moorehead branch (Wahpeton to N. D. state line) 6.02 miles.

Churchs Ferry to St. John branch, 55.21 miles.

Grafton to Walhalla branch, 47.84 miles.

Halstead to Alton branch, 8.50 miles.

Addison West Line, 11.78 miles.

Rugby Jct. to Bottineau, 38.70 miles.

For the sum of $3,949,595 being at the rate of $6,500 per mile upon the said items as follows upon its 607.63 miles of branch line:

Franchise at $400 per mile	$ 243,052
Roadway at $600 per mile	364,578
Roadbed at $2,500 per mile	1,519,075
Rails at $1,800 per mile	1,093,734
Rolling stock at $1,200 per mile	729,156
Total	$ 3,949,595

And that the sidetracks of the Great Northern Railway Company be and the same are hereby assessed for the sum of $244,170 being at the rate of $1,500 per mile upon 162.78 miles of sidetrack in the state of North Dakota.

TOTAL.

Main line Great Northern Ry. Co., 507,02 miles	$3,802,650
Branch line, do., do. 607.63 miles	3,949,595
Sidetracks, do., do., 162.78 miles	244,170
	$ 7,996,415

DAKOTA AND GREAT NORTHERN RAILWAY COMPANY

Resolved, That the Dakota and Great Northern Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its lines in the state of North Dakota as follows:

Souris line, 12.72 miles.
Lakota line, 27.72 miles. Total 40.44 miles.

For the sum of $262,860, being at the rate of $6,500 per mile upon its 40.44 miles of line and upon the said items as follows:

Franchise at $400 per mile	$ 16,176
Roadway at $600 per mile	24,264
Roadbed at $2,500 per mile	101,100
Rails at $1,800 per mile	72,792
Rolling stock at $1,200 per mile	48,528
Total	$ 262,860

And that the sidetracks of the Dakota and Great Northern Railway Company in the state of North Dakota be and the same are hereby assessed at the sum of $4,395, being at the rate of $1,500 per mile upon its 2.93 miles of sidetrack.

TOTAL.

Line of Dak. and G. N. Ry. Co. 40.44 miles	$ 262,860
Sidetracks, do., do., 2.93 miles	4,395
	$ 267,255

Resolved, That the Chicago, Milwaukee & St. Paul Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its Fargo Branch (Hastings & Dakota Div.), 69.40 miles in the State of North Dakota for the sum of $520,500, being at the rate of $7,500 per mile upon the said items as follows:

Franchise at $400 per mile	$ 27,760
Roadway at $600 per mile	41,640
Roadbed at $3,000 per mile	208,200
Rails at $2,000 per mile	138,800
Rolling stock at $1,500 per mile	104,100
Total	$ 520,500

That the Chicago, Milwaukee & St. Paul Railway Campany be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch lines as follows:

Harlem Branch (Harlem to N. D. State line) 17.20 miles.
Edgeley Branch (Edgeley to N. D. state line) 31.61 miles.
Eureka Extension Branch (Strasburg to state line) 24.76 miles.

For the sum of $478,205, being at the rate of $6,500 per mile upon its 73.57 miles of branch line and upon the said items as follows:

Franchise at $400 per mile	$ 29,428
Roadway at $600 per mile	44,142
Roadbed at $2,500 per mile	183,925
Rails at $1,800 per mile	132,426
Rolling stock at $1,200 per mile	88,284
Total	$ 478,205

And that the sidetracks of the Chicago, Milwaukee & St. Paul Railway Company be and are hereby assessed for the sum of $14,670, being at the rate of $1,500 per mile upon 9.78 miles of sidetrack.

TOTAL.

Branch line C. M. & St. P.., 69.40 miles	$ 520,500
Branch lines C. M. & St. P. 73.57 miles	478,205
Sidetracks C. M. & St. P., 9.78 miles	14,670
	$ 1,013,375

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RY. CO.

Resolved, That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of 361 miles of its main line from the North Dakota state line at Bois de Sioux to the state line near Portal, N. D., for the sum of $2,527,000, being at the rate of $7,000 per mile upon the said items following:

Franchise at $300 per mile	$ 108,300
Roadway at $500 per mile	180,500
Roadbed at $2,900 per mile	1,046,900
Rails at $2,000 per mile	722,000
Rolling stock at $1,300 per mile	469,300
Total	$ 2,527,000

That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch lines in the State of North Dakota as follows:

Hankinson to Bismarck, 214.18 miles.
Wishek to state line, 36.79 miles. Total 250.97 miles.

For the sum of $1,505.820, being at the rate of $6,000 per mile upon its 250.97 miles of branch line and upon the said items as follows:

Franchise at $300 per mile	$ 75,201
Roadway at $500 per mile	125,485
Roadbed at $2,400 per mile	602,228
Rails at 1,800 per mile	451,746
Rolling stock at $1,000 per mile	250,970
Total	$ 1,505,820

And that the sidetracks of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and are hereby assessed for $75,240, being at the rate of $1,500 per mile upon 50.16 miles of sidetrack in the state of North Dakota.

TOTAL.

Main line M. St. P. & Ste. M. Ry. 361.00 miles	2,527,000
Branch lines, do., do., 250.97 miles	1,505,820
Sidetracks, do, do., 50.16 miles	75,240
Total	$ 4,108,060

CHICAGO & NORTHWESTERN RAILWAY CAMPANY.

Resolved, That the Chicago & Northwestern Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock upon its branch line (Dakota Central Ry.) 14.28 miles being within the state of North Dakota for the sum of $85,680 being at the rate of $6,000 per mile upon the said following items:

Franchise at $300 per mile	$ 4,284
Roadway at $500 per mile	7,140
Roadbed at $2,400 per mile	34,272
Rails at $1,800 per mile	25,704
Rolling stock at $1,000 per mile	14,280
Total	$ 85,680

And that the sidetracks of the Chicago & Northwestern in the state of North Dakota be and the same are hereby assessed for $2,340, being at the rate of $1,500 per mile for 1.56 miles of sidetrack.

TOTAL.

Branch lines C. & N. W. Ry. Co., 14.28 miles..	$ 85,680
Sidetracks, do., do., 1.56 miles	2,340
	$ 88,020

DEVILS LAKE AND CHAUTAUQUA RAILWAY CO.

Resolved, That the Devils Lake & Chautauqua Railway Company be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its 4.75 miles of main line from the City of Devils Lake to the Chautauqua grounds in the County of Ramsey, state of North Dakota, for the sum of $2,850, being at the rate of $600 per mile upon the said items as follows:

Franchise at $40 per mile	$ 190
Roadway at $40 per mile	190
Roadbed at $300 per mile	1,425
Rails at $160 per mile	760
Rolling stock at $60 per mile	285
Total	$ 2,850

And that the sidetracks of the Devils Lake and Chautauqua Railway Company be and the same are hereby assessed at $26, being at the rate of $200 per mile upon .132 miles of sidetrack.

TOTAL.

Main line D. L. & C. Ry., 4.75 miles	$ 2,850
Sidetracks, D. L. & C. Ry., .132 miles	26
	$ 2,876

BISMARCK, WASHBURN & GREAT FALLS RAILWAY CO

Resolved, That the Bismarck, Washburn and Great Falls Railway Company be and is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of its main line of railway from Bismarck to Washburn of the 44.81 miles for the sum of $268,860, being at the rate of $6,000 per mile upon the said items as follows:

Franchise at $300 per mile	$ 13,443
Roadway at $500 per mile	22,405
Roadbed at $2,400 per mile	107,500
Rails at $1,800 per mile	80,658
Rolling stock at $1,000 per mile	44,810
Total	$ 268,860

And that the sidetracks of the Bismarck, Washburn and Great Falls Railway Company in the state of North Dakota, be and the same are hereby assessed for the sum of $7,905, being at the rate of $1,500 per mile upon 5.27 miles of sidetrack.

TOTAL.

Main line B. W. and G. F. Ry. 44.81 miles ...	$ 268,860
Sidetracks, do., do., 5.27 miles	7,905
	$ 276,765

THE FARMERS' GRAIN AND SHIPPING COMPANY.

Resolved, That the Farmers' Grain & Shipping Company of Ramsey County be and the same is hereby assessed upon its franchise, roadway, roadbed, rails and rolling stock of the 24 miles of its railroad in the State of North Dakota, for the sum of $60,000, being at the rate of $2,500 per mile upon the said items as follows:

Franchise at $100 per mile	$ 2,400
Roadway at $600 per mile	14,400
Roadbed at $1,000 per mile	24,000
Rails at $600 per mile	14,400
Rolling stock at $200 per mile	4,800
Total	$ 60,000

And that The Farmers' Grain & Shipping Company in the state of North Dakota be and the same is hereby assessed upon the 1.25 miles of sidetrack of its railroad for the sum of $625, being at the rate of $500 per mile.

TOTAL.

Main line, F. G. & S. Co., 24.00 miles.....	$ 60,000
Sidetracks, do., do., 1.25 miles	625
	$ 60,625

Governor White offered the following amendment to the resolution assessing the Chicago, Milwaukee & St. Paul Railway Company:

"That the branch lines of the Chicago, Milwaukee & St. Paul Railway be assessed the same as for the year 1902, namely $4,550 per mile."

Amendment lost.

C. N. Frich offered the following amendment to the resolution assessing the Chicago and North Western Railway Company.

"That the mileage of the Chicago & North Western Railway be assessed at $6,000 per mile."

Messrs, Turner, Holmes, Frich, McMillan, "aye." White "no."

Amendment carried.

Governor White offered the following amendment to the resolution assessing the Minneapolis, St. Paul and Sault Ste. Marie Railway Company:

"That the branch lines of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be assessed at $5,000 per mile instead of $6,000 per mile, this being $450 per mile more than the 1902 assessment."

Amendment lost.

Governor White offered the following amendment to the resolution assessing the Chicago, Milwaukee & St. Paul Railway Company.

"That the branch lines of the Chicago, Milwaukee & St. Paul Railway be assessed at $5,500 per mile, being $1,000 per mile more than the 1902 assessment."

Amendment lost.

Governor White offered the following amendment to the resolution assessing the Minneapolis, St. Paul & Sault Ste. Marie Railway Company:

"That the branch lines of the M., S. P. & S. S. M. Railway be assessed at $5,550 per mile, being $1,000 more per mile than the assessed valuation for 1902."

Amendment lost.

Governor White offered the following amendment to the resolution assessing the Bismarck, Washburn & Great Falls Railway Company:

"That the Bismarck, Washburn & Great Falls Railway be assessed at $3,500 per mile, it being $1,000 more per mile than the assessed valuation for the year 1902."

Amendment lost.

Motion made to adopt the resolution offered by Mr. McMillan and as amended by Mr. Frich's amendment.

McMillan, Frich, Turner, Holmes voting "aye." White "no."

Motion carried.

And, That the valuation of the railroad property of the several railroad companies within the State of North Dakota be and the same is hereby apportioned among the counties in the state in proportion to the number of miles of such property in each county and at the assessed valuation per mile as given for the different companies in the following apportionment, as follows:

APPORTIONMENT OF RAILROAD MILEAGE TO THE SEVERAL COUNTIES OF THE STATE, 1903.

BARNES COUNTY.

Northern Pacific Railway Company—
Main line, 37.058 miles at $7,500 per mile.
Branch line, 52.129 miles at $6,500 per mile.
Sidetracks, 13.94 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 52.68 miles at $7,000 per mile.
Sidetracks, 5.21 miles at $1,500 per mile.

BENSON COUNTY.

Great Northern Railway Company—
Main line, 30.98 miles at $7,500 per mile.
Sidetracks, 5 miles at $1,500 per mile.

Northern Pacific Railway Company—
Branch line, 64.092 miles at $6,500 per mile.
Sidetracks, 5.788 miles at $1,500 per mile.

BILLINGS COUNTY.

Northern Pacific Railway Company—
Main line, 45,349 miles at $7,500 per mile.
Sidetracks, 5.626 miles at $1,500 per mile.

BOTTINEAU COUNTY.

Great Northern Railway Company—
Branch line, 22.82 miles at $6,500 per mile.
Sidetracks, 1.33 miles at $1,500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 12.72 miles at $6,500 per mile.
Sidetracks, 1.24 miles at $1,500 per mile.

BURLEIGH COUNTY.

Northern Pacific Railway Company—
Main line, 37.966 miles at $7,500 per mile.
Sidetracks, 13.466 miles at $1,500 per mile.

Bismarck, Washburn & Great Falls Railway Company—
Main line, 27.19 miles at $6,000 per mile.
Sidetracks, 3.28 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 32.60 miles at $6,000 per mile.
Sidetracks, 1.86 miles at $1,500 per mile.

CASS COUNTY.

Northern Pacific Railway Company—
Main line, 43.015 miles at $7,500 per mile.
Branch line, 57.577 miles at $6,500 per mile.
Sidetracks, 41.159 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 27.86 miles at $7,500 per mile.
Branch line, 108.92 miles, at $6,500 per mile.
Sidetracks, 16.81 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 4.93 miles at $7,000 per mile.
Chicago, Milwaukee & St. Paul Railway Company—
Main line, 18.43 miles at $7,500 per mile.
Sidetracks, 2.16 miles at $1,500 per mile.

CAVALIER COUNTY.

Great Northern Railway Company—
Branch line, 46.59 miles at $6,500 per mile.
Sidetracks, 4.26 miles at $1,500 per mile.

DICKEY COUNTY.

Northern Pacific Railway Company—
Branch line, 16.374 miles at $6,500 per mile.
Sidetracks, 1.882 miles at $1,500 per mile.
Great Northern Railway Company—
Branch lines, 25.22 miles at $6,500 per mile.
Sidetracks, 2.56 miles at $1,500 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 44.35 miles at $6,000 per mile.
Sidetracks, 2.47 miles at $1,500 per mile.
Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 25 miles at $6.500 per mile.
Sidetracks, 1.43 miles at $1,500 per mile.
Chicago & North Western Railway Company—
Branch line, 14.28 miles at $6,000 per mile.
Sidetracks, 1.56 miles at $1,500 per mile.

EDDY COUNTY.

Northern Pacific Railway Company—
Branch line, 19.521 miles at $6,500 per mile.
Sidetracks, 2.25 miles at $1,500 per mile.

EMMONS COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 16.65 miles at $6,000 per mile.
Sidetracks, .70 miles at $1,500 per mile.
Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 17.61 miles at $6,500 per mile.
Sidetracks, .87 miles at $1,500 per mile.

FOSTER COUNTY.

Northern Pacific Railway Company—
Branch line, 30.137 miles at $6,500 per mile.
Sidetracks, 4.306 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 25.83 miles at $7,000 per mile.
Sidetracks, 1.90 miles at $1,500 per mile.

GRAND FORKS COUNTY.

Northern Pacific Railway Company—
Branch line, 33.507 miles at $6,500 per mile.
Sidetracks, 6.624 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 83.28 miles at $7,500 per mile.
Branch line, 37.21 miles at $6,500 per mile.
Sidetracks, 27.24 miles at $1,500 per mile.

GRIGGS COUNTY.

Northern Pacific Railway Company—
Branch line, 36.974 miles at $6,500 per mile,
Sidetracks, 3.704 miles at $1,500 per mile.

KIDDER COUNTY.

Northern Pacific Railway Company—
Main line, 30.144 miles at $7,500 per mile.
Sidetracks, 6.074 miles at $1,500 per mile.

LAMOURE COUNTY.

Northern Pacific Railway Company—
Branch line, 67.911 miles at $6,500 per mile.
Sidetracks, 6.708 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line. 10.42 miles at $6,000 per mile.
Sidetracks, .45 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 6.61 miles at $6,500 per mile.
Sidetracks, .75 miles at $1,500 per mile.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 44.05 miles at $6,000 per mile.
Sidetracks, .64 miles at $1,500 per mile.

McHENRY COUNTY.

Great Northern Railway Company—
Main line, 36.67 miles at $7,500 per mile.
Sidetracks, 4.95 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 41.46 miles at $7,000 per mile.
Sidetracks, 3.09 miles at $1,500 per mile.

McINTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 49.09 miles a $6,000 per mile.
Sidetracks, 1.60 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 7.15 miles at $6,500 per mile.
Sidetracks, .28 miles at $1,500 per mile.

McLEAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 5. miles at $7,000 per mile.
Sidetracks, .38 miles at $1,500 per mile.

Bismarck, Washburn & Great Falls Railway Company—
Main line, 17.62 miles at $6,000 per mile.
Sidetracks, 1.99 miles at $1,500 per mile.

Northern Pacific Railway Company—
Branch line, 11.459 miles at $6,500 per mile.
Sidetracks, 1.312 miles at $1,500 per mile.

MORTON COUNTY.

Northern Pacific Railway Company—
Main line, 76.046 miles at $7,500 per mile.
Sidetracks, 21.966 miles at $1,500 per mile.

NELSON COUNTY.

Great Northern Railway Company—
Main line, 25.51 miles at $7,500 per mile.
Branch line, 1.16 miles at $6,500 per mile.
Sidetracks, 5.34 miles at $1,500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 11.02 miles at $6,500 per mile.

PEMBINA COUNTY.

Northern Pacific Railway Company—
Branch line, 32.537 miles at $6,500 per mile.
Sidetracks, 5.407 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 32.61 miles at $7,500 per mile.
Branch line, 34.26 miles at $6,500 per mile.
Sidetracks, 6.81 miles at $1,500 per mile.

PIERCE COUNTY.

Great Northern Railway Company—
Main line, 18.01 miles at $7,500 per mile.
Branch line, 15.88 miles at $6,500 per mile.
Sidetracks, 5.41 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 2. miles at $7,000 per mile.

RAMSEY COUNTY.

Great Northern Railway Company—
Main line, 40.14 miles at $7,500 per mile.
Branch line, 7.07 miles at $6,500 per mile.
Sidetracks, 14.69 miles at $1,500 per mile.

Devils Lake & Chautauqua Railway Company—
Main line, 4.75 miles at $600 per mile.
Sidetracks, .132 miles at $200 per mile.

Farmer's Grain & Shipping Company—
Main line, 24 miles at $2,500 per mile.
Sidetracks, 1.25 miles at $500 per mile.

Dakota & Great Northern Railway Company—
Branch line, 16.70 miles at $6,500 per mile.
Sidetracks, 1.69 miles at $1,500 per mile.

RANSOM COUNTY.

Northern Pacific Railway Company—
Branch line, 41.424 miles at $6,500 per mile.
Sidetracks, 3.996 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 23.34 miles at $7,000 per mile.
Sidetracks, 4.06 miles at $1,500 per mile.

RICHLAND COUNTY.

Northern Pacific Railway Company—
Branch line, 46.876 miles at $6,500 per mile.
Sidetracks, 4.504 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 72.93 miles at $6,500 per mile.
Sidetracks, 6.53 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 45.06 miles at $7,000 per mile.
Branch line, 17.08 miles at $6,000 per mile.
Sidetracks, 5.85 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Main line, 50.97 miles at $7,500 per mile.
Sidetracks, 2.88 miles at $1,500 per mile.

ROLETTE COUNTY.

Great Northern Railway Company—
Branch line, 14.74 miles at $6,500 per mile.
Sidetracks, 1.57 miles at $1,500 per mile.

SARGENT COUNTY.

Northern Pacific Railway Company—
Branch line, 37.064 miles at $6,500 per mile.
Sidetracks, 2.717 miles at $1,500 per mile.

Great Northern Railway Company—
Branch line, 46.63 miles at $6,500 per mile.
Sidetracks, 3.03 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Branch line, 36.73 miles at $6,000 per mile.
Sidetracks, 2.40 miles at $1,500 per mile.

Chicago, Milwaukee & St. Paul Railway Company—
Branch line, 17.20 miles at $6,500 per mile.
Sidetracks, 1.41 miles at $1.500 per mile.

STARK COUNTY.

Northern Pacific Railway Company—
Main line, 58.861 miles at $7,500 per mile.
Sidetracks, 17.594 miles at $1,500 per mile.

STEELE COUNTY.

Great Northern Railway Company—
Branch line, 35.88 miles at $6,500 per mile.
Sidetracks, 2.99 miles at $1,500 per mile.

STUTSMAN COUNTY.

Northern Pacific Railway Company—
Main line, 49.124 miles at $7,500 per mile.
Branch line, 56.879 miles at $6,500 per mile.
Sidetracks, 21.721 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 19.10 miles at $7,000 per mile.
Sidetracks, 1.78 miles at $1,500 per mile.

TOWNER COUNTY.

Great Northern Railway Company—
Branch line, 33.40 miles at $6,500 per mile.
Sidetracks, 3.19 miles at $1,500 per mile.

TRAILL COUNTY.

Great Northern Railway Company—
Main line, 30.33 miles at $7,500 per mile.
Branch line, 62.66 miles at $6,500 per mile.
Sidetracks, 12.75 miles at $1,500 per mile.

WALSH COUNTY.

Northern Pacific Railway Company—
Branch line, 30.193 miles at $6,500 per mile.
Sidetracks, 5.382 miles at $1,500 per mile.

Great Northern Railway Company—
Main line, 24.82 miles at $7,500 per mile.
Branch line. 42.26 miles at $6,500 per mile.
Sidetracks, 8.82 miles at $1,500 per mile.

WARD COUNTY.

Great Northern Railway Company—
Main line, 93.03 miles at $7,500 per mile.
Sidetracks, 17.04 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 98.42 miles at $7,000 per mile.
Sidetracks, 12.97 miles at $1,500 per mile.

WELLS COUNTY.

Northern Pacific Railway Company—
Branch line, 36.656 miles at $6,500 per mile.
Sidetracks, 2.95 miles at $1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
Main line, 43.18 miles at $7,000 per mile.
Sidetracks, 4.80 miles at $1,500 per mile.

WILLIAMS COUNTY.

Great Northern Railway Company—
Main line, 63.78 miles at $7,500 per mile.
Sidetracks, 12.46 miles at $1,500 per mile.

On motion the board adjourned until 9 o'clock, a. m. Thursday, August 6th.

THIRD DAY.

FORENOON SESSION.

9 o'clock A. M. Thursday August 6th.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present: White, Turner, Frich, McMillan, Holmes.

Governor White offered the following resolution:

WHEREAS, The assessment of railroads made by this board at the afternoon session of August 5th raised the branch lines of the Chicago, Milwaukee & St. Paul Railway, the branch lines of the Minneapolis, St. Paul & Sault Ste. Marie Railway and the Chicago & North Western Railway 30 per cent and the Bismarck, Washburn & Great Falls Railway 240 per cent above the assessment of 1902 without any corresponding raise in the valuation of like property in the state, and it is my belief that these roads are assessed relatively higher than like property in the state, and for the purpose of amending the assessment of the Northern Pacific Railway and the Great Northern Railway by raising such assessment such a per cent as will bring the assessment of those roads up to what I believe to be a relative value and for the purpose of amending the assessment of the Bismarck, Washburn & Great Falls Railway by lowering the assessment to bring its assessment to what I believe to be a relative value, I therefore move that the vote by which such assessment was made be reconsidered.

Turner, McMillan, Frich, and Holmes voting "no." White "aye."

Motion lost.

The board took up the assessment of Express companies and Mr. Wilkinson appeared in behalf of the Great Northern Express Company and Mr. Fernald in behalf of the Northern Pacific Express Company regarding the assessment of their respective companies.

Mr. Fernald also addressed the board relative to the assessment of telegraph property.

Mr. Foster of the Chicago & North Western was again heard in behalf of that company.

On motion the assessment of "Lands, exclusive of structures and other Improvements" was taken up for consideration.

Senator McDonald, E. H. Wilson and I. P. Baker appeared in behalf of the Wool Growers' Association regarding the assessment of sheep and live stock for the year 1903, and presented the following letter:

To the Members of the State Board of Equalization:

GENTLEMEN:—

We respectfully offer, in the interests of the live stock owners of this state, this request:

That your Honorable Board in equalizing the values of property within this State will afford to live stock relatively fair treatment, as compared with real estate, railroads, city property, and other classess of tax paying property.

We respectfully submit that your Honorable Board in reducing the valuation of live stock about twenty per cent last year offered some relief, but not sufficient as compared with the great decrease in the value of the live stock property generally since the last meeting of your Board.

We respectfully urge that the lands of the Red River Valley, and other sections of the State, especially the five million acres of the former that are worth about $25 per acre, and which were last year equalized at an average of $5.95 per acre, (Valley lands), and of which 2,799,526 acres were under cultivation in 1902, are wholly undervalued to the extent or not less than fifty per cent, as compared with the equalized values of live stock, cattle, horses, sheep and general merchandise. It should be borne in mind that sheep and cattle are at the present time worth not less than thirty per cent less than they were in August, 1902; the last year's valuation of $8.00 each on one year old cattle is about two thirds of their marketable value. The same can be said of the equalized value of two and three year old cattle and cows.

We respectfully submit that the great shortage of hay crop throughout the state, and the necessary increased cost of furnishing a sufficient supply of hay, and the relatively greater cost of caring for cattle because of their reduced value places our industry in the position of asking at the hands of the State Board of Equalization absolutely fair treatment as compared with real estate, lands, and other classes of assessed property.

The great shortage in the wool clip, which is estimated to be not less than twenty per cent per capita, and the great reduction in the percentage of the lamb yield, which will not exceed fifty per cent, and the decreased price of mutton, lambs and breeding sheep, compels the owners of flocks to ask that their industry receive at your hands

earnest consideration to the extent that the equalized value of sheep be decreased to the extent of not less than twenty-five per cent as compared with last year's equalization.

Praying that your honorable board will grant the relief herein asked to the owners of all classes of live stock, thus reaching the homes of those who are carrying the great burden of taxes of our Government, we remain,

Yours very respectfully,

ALEX. MACDONALD,
CHAS. KRAUTH,
E. H. WILSON,
I. P. BAKER.

The following appeared before the board regarding the matter of assessment of real estate.

Wm. Ackerman and Hans Anderson of Grand Forks; Martin Rude of Traill County; A. G. Lewis and W. G. Newton of Cass County; A. Parkinson of Stutsman County; T. M. Gunderson of Barnes County; J. W. Olson of Benson County and G. F. Dullam of Bismarck, representing the unorganized counties, Stark, Morton and Mercer.

On motion the board adjourned until 2 o'clock P. M.

AFTERNOON SESSION.

2 o'clock P. M.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present: White, Turner, McMillan, Frich and Holmes.

The assessment of lands was again taken up where left at the forenoon session.

On motion the board adjourned until 9.00 A. M. Friday, Aug. 7.

FOURTH DAY.

FORENOON SESSION.

9.00 A. M. Friday, August 7th.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present: White, Frich, McMillan, Turner, Holmes.

The assessment of "Lands, exclusive of structures and other improvements" was taken up where left by the board at adjournment.

LANDS EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. Turner that for the purpose of equalizing the valuation of lands in the state, the following values be set and percentages of increase and decrease as given, be made to equal the equalized value.

Which motion prevailed.

County	Average Value Per Acre (Returned by Counties)	Per Cent Increase	Per Cent Decrease	Remarks (Left by State Board)
Barnes	$ 3 83	.....	.....	$ 3 83
Benson	3 04	5	.....	3 19
Billings	72	.....	.....	72
Bottineau	2 86	5	.....	3 00
Burleigh	2 02	.....	.....	2 02
Cass	6 65	2	.....	6 78
Cavalier	3 03	18	.....	3 58
Dickey	3 30	.....	7	3 07
Eddy	3 42	5	.....	3 59
Emmons	1 83	.....	.....	1 83
Foster	3 55	3	.....	3 66
Grand Forks	5 87	.....	1	5 81
Griggs	3 75	.....	.....	3 75
Kidder	1 56	.....	.....	1 56
LaMoure	2 89	5	.....	3 03
Logan	1 44	10	.....	1 58
McHenry	2 28	.....	.....	2 28
McIntosh	1 96	.....	.....	1 96
McLean	1 91	.....	.....	1 91
Mercer	1 16	.....	.....	1 16
Morton	1 74	.....	.....	1 74
Nelson	3 58	.....	5	3 40
Oliver	1 58	.....	.....	1 58
Pembina	4 08	10	.....	4 48
Pierce	2 87	.....	.....	2 87
Ramsey	3 41	8	.....	3 68
Ransom	3 48	.....	.....	3 48
Richland	5 35	15	.....	6 15
Rolette	2 92	.....	.....	2 92
Sargent	2 69	5	.....	2 82
Stark	95	20	.....	1 14
Steele	4 76	.....	.....	4 76
Stutsman	2 43	.....	.....	2 43
Towner	3 30	12	.....	3 70
Traill	5 48	22	.....	6 69
Walsh	4 24	30	.....	5 51
Ward	2 11	8	.....	2 28
Wells	3 37	.....	.....	3 37
Williams	2 23	.....	.....	2 23
Unorganized counties	35	50	.....	52

On motion the board adjourned to 2 o'clock P. M.

AFTERNOON SESSION.

2 o'clock P. M.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present: White, Turner, McMillan, Frich, Holmes.

The board continued with the consideration and assessment of real estate.

VALUE OF TOWN AND CITY LOTS, EXCLUSIVE OF STRUCTURES AND IMPROVEMENTS.

Moved by Mr. Frich that for the purpose of equalizinz the valuation of Town and City Lots, exclusive of structures and improvements the following percentages of increase and decrease be made.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		
Billings		
Bottineau	25	
Burleigh		
Cass		
Cavalier		
Dickey		
Eddy		
Emmons		
Foster		
Grand Forks		
Griggs		
Kidder		
LaMoure		
Logan		
McHenry		
McIntosh		
McLean		
Mercer		
Morton		
Nelson		
Oliver		
Pembina		
Pierce		
Ramsey		
Ransom		
Richland		
Rolette		
Sargent		
Stark		
Steele		
Stutsman		
Towner		
Traill	10	
Walsh	20	
Ward		
Wells		
Williams		

VALUE OF STRUCTURES AND OTHER IMPROVEMENTS. LANDS.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of structures and other improvements on lands, the following percentages of increase and decrease be made.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	10
Burleigh	.....	.....
Cass	.....	.....
Cavalier	10	.....
Dickey	10	.....
Eddy	.....	15
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	20
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	20
McIntosh	.....	10
McLean	50	.....
Mercer	200	.....
Morton	.....	.....
Nelson	.....	25
Oliver	.....	.....
Pembina	.....	.....
Pierce	30	.....
Ramsey	.....	10
Ransom	10	.....
Richland	.....	.....
Rolette	.....	.....
Sargent	.....	10
Stark	.....	10
Steele	.....	.....
Stutsman	.....	.....
Towner	.....	10
Traill	.....	.....
Walsh	60	.....
Ward	20	.....
Wells	.....	20
Williams	.....	.....

VALUE OF STRUCTURES AND IMPROVEMENTS ON TOWN AND CITY LOTS.

Moved by Mr. Frich that, for the purpose of equalizing the valuation of structures and improvements on town and city lots, the following percentages of increase and decrease be made.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	25	.....
Burleigh	.....	.....
Cass	10	.....
Cavalier	.....	.....
Dickey	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	.....
Ransom	.....	.....
Richland	.....	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	.....
Towner	.....	.....
Traill	10	.....
Walsh	20	.....
Ward	.....	.....
Wells	20	.....
Williams	.....	.....

On motion the board adjourned to 9.00 A. M. Saturday, Aug. 8th.

FIFTH DAY.

FORENOON SESSION.

9 o'clock A. M. Saturday, August 8th.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present: Turner, White, Frich, McMillan, Holmes.

The communication received from M. Schallern of Mandan regarding the assessment of railway companies was read to the board.

The assessment of "Goods and Merchandise" was then taken up by the board.

On motion the board adjourned until 2 o'clock, P. M.

AFTERNOON SESSION.

2 o'clock P. M.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present: Turner, Holmes, White, Frich and McMillan.

The assessment of "Goods and Merchandise" was taken up as left at the forenoon session and changes made as shown in the following statement.

GOODS AND MERCHANDISE.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of goods and merchandise the following percentages of increase or decrease be made in the counties for which changes are shown.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes		
Benson		
Billings		
Bottineau		
Burleigh		
Cass		
Cavalier		
Dickey		
Eddy	10	
Emmons		
Foster		
Grand Forks		
Griggs		
Kidder		
LaMoure		
Logan		
McHenry		
McIntosh		
McLean		
Mercer		
Morton		
Nelson		
Oliver		
Pembina		
Pierce	10	
Ramsey		
Ransom	10	
Richland		
Rolette		
Sargent		
Stark	25	
Steele		
Stutsman	10	
Towner		
Traill	15	
Walsh	15	
Ward		
Wells		
Williams		
Allred—(Unorganized)		

The classes of property numbered 6a, 6b, 6c, 7, 12, 13, 14, 17, 18, 19, 21, 23, 24, 26, 27 and 28 on the Abstract sheet were taken up and each and all of them duly considered and it being decided that no changes were necessary, Mr. Turner moved that the classes numbered as follows and containing returns for personal property as given be left as returned by County Boards of Equalization and no changes made.

Class No. 6a . Sleighs and sleds.

Class 6b. Bicycles.

Class 6c. Wagons, carriages and all other wheeled vehicles.

Class 7. Melodeons, organs and other musical instruments.

Class No. 12. Gold and silver plate and plated ware.

Class No. 13 Diamonds, watches and jewelry.

Class No. 14. Franchises, annuities, royalties and patent rights.

Class No. 17. Manufacturer's Materials and Manufactured Goods.

Class No. 18. Manufacturer's Tools, Implements and machinery, including engines and boilers.

Class No. 19. Moneys, other than that of banks, bankers and brokers.

Class No. 20. Credits, other than that of banks, bankers and brokers.

Class No. 21. Bonds and stock, other than bank stock.

Class No. 23. Shares of capital stock—foreign companies and associations.

Class No. 24. Stock and furniture of sample rooms, eating rooms, billiard and similar tables.

Class No. 26. Improvements, except plowing, on U. S. or R. R. lands.

Class No. 27. Gas and water mains and pipes.

Class No. 28. "All other property."

Motion carried.

On motion the board adjourned until 9 o'clock A. M. Monday, August 10th.

SIXTH DAY.

FORENOON SESSION.

9 A. M. Monday, August 10th.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present: Turner, Holmes, White, McMillan. Absent: Frich.

Mr. J. M. Kelly, president of the Farmers Grain & Shipping Company appeared before the board regarding the assessment of their railway in Ramsey county, the assessment being considered too high.

The equalization of "Agricultural Tools and Implements" was then taken up and changes as shown in the following statement made.

AGRICULTURAL TOOLS, IMLPEMENTS AND MACHINERY.

Moved by Mr. Turner that, for the purpose of equalizing the valuation of agricultural tools, implements and machinery, the following percentages of increase or decrease be made to equal the equalized value.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	20	.....
Benson	.....	10
Billings	.....	.....
Bottineau	25	.....
Burleigh	.....	.....
Cass	10	.....
Cavalier	10	.....
Dickey	.....	.....
Eddy	10	.....
Emmons	.....	.....
Foster	15	.....
Grand Forks	25	.....
Griggs	.....	.....
Kidder	.....	.....
LaMoure	10	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	10	.....
Ransom	20	.....
Richland	25	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	.....	.....
Steele	20	.....
Stutsman	.....	.....
Towner	10	.....
Traill	80	.....
Walsh	20	.....
Ward	.....	.....
Wells	10	.....
Williams	.....	.....
Unorganized	.....	.....

On motion the board adjourned to 2 o'clock P. M.

AFTERNOON SESSION.

2 o'clock P. M.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present: Frich, Turner, Holmes, White, McMillan.

Classes Nos. 11a and 11b, "Separators and Horsepowers" and "Engines and Boilers" respectively were then taken up and considered and changes as shown made in the said items.

SEPARATORS AND HORSE POWERS.

Moved by Mr. Frich that, for the purpose of equalizing the valuation of separators and horse powers the following percentages of increase or decrease be made to equal the equalized valuation.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	40	.....
Benson	.....	20
Billings	.....	.....
Bottineau	.....	10
Burleigh	.....	20
Cass	.....	15
Cavalier	70	.....
Dickey	40	.....
Eddy	.....	5
Emmons	30	.....
Foster	30	.....
Grand Forks	.....	.....
Griggs	.....	30
Kidder	.....	5
LaMoure	.....	15
Logan	.....	20
McHenry	.....	25
McIntosh	.....	15
McLean	40	.....
Mercer	.....	.....
Morton	.....	15
Nelson	.....	5
Oliver	.....	.....
Pembina	35	.....
Pierce	.....	.....
Ramsey	5	.....
Ransom	35	.....
Richland	40	.....
Rolette	50	.....
Sargent	.....	5
Stark	35	.....
Steele	25	.....
Stutsman	5	.....
Towner	.....	5
Traill	40	.....
Walsh	30	.....
Ward	.....	25
Wells	15	.....
Williams	30	.....
Allred—(unorganized)	.....	.....

ENGINES AND BOILERS.

Moved by Mr. McMillan that for the purpose of equalizing the valuation of engines and boilers the following percentages of increase and decrease be made in the counties named.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	55	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Burleigh	.....	.....
Cass	5	.....
Cavalier	85	.....
Dickey	55	.....
Eddy	15	.....
Emmons	.....	50
Foster	50	.....
Grand Forks	15	.....
Griggs	.....	30
Kidder	50	.....
LaMoure	5	.....
Logan	.....	.....
McHenry	15	.....
McIntosh	.....	60
McLean	.....	.....
Mercer	.....	.....
Morton	.....	35
Nelson	.....	.....
Oliver	.....	.....
Pembina	10	.....
Pierce	.....	.....
Ramsey	10	.....
Ransom	75	.....
Richland	60	.....
Rolette	.....	25
Sargent	.....	20
Stark	55	.....
Steele	10	.....
Stutsman	.....	35
Towner	.....	5
Traill	50	.....
Walsh	40	.....
Ward	10	.....
Wells	.....	10
Williams	10	.....
Allred—(unorganized)	.....	.....

On motion the board adjourned to 9 A. M. Tuesday, August 11th.

SEVENTH DAY.

FORENOON SESSION.

9.00 A. M. Tuesday, August 11th.

The State Board of Equalization met pursuant to adjournment. Governor White presiding. All members present: White Turner, Frich, Holmes, McMillan.

The equalization of "Elevators" was then taken up on the following changes made.

Class No. 25b, "Warehouses and all others" and 25c, "Grain Therein," were duly considered, and it was decided that no changes ought to be made in those classes.

Class No. 15, "Steamboats and vessels of every description."

Moved by Mr. Turner that, for the purpose of equalizing the valuation of steamboats and vessels of every description an increase of 25 per cent be made in the returns of Ramsey County. This being considered the only change necessary.

Motion carried.

ELEVATORS.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of elevators the following percentages or increase or decrease be made in the counties for which the changes are shown.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	5	.....
Benson	.....	.....
Billings	.....	.....
Bottineau	.....	.....
Burleigh	5	.....
Cass	15	.....
Cavalier	.....	.....
Dickey	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Kidder	.....	.....
LaMoure	5	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	.....
Ransom	.....	.....
Richland	.....	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	.....	.....
Steele	.....	.....
Stutsman	.....	.....
Towner	.....	.....
Traill	5	.....
Walsh	10	.....
Ward	.....	.....
Wells	.....	.....
Williams	.....	.....
Allred—(unorganized)	.....	.....

On motion the assessment of "Bank Stock" was taken up.

Mr. H. W. Geary of Cass County appeared before the board regarding the assessment of Bank Stock.

Communications regarding the assessment of Bank Stock from various parts of the state were read before the board.

The board proceeded with the equalization and the following changes were made.

SHARES OF BANK STOK.

Moved by Mr. McMillan that, for the purpose of equalizing the valuation of shares of bank stock the following percentages of increase or decrease be made in the counties for which the change is shown.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	10
Benson	.....	20
Billings	.....	.....
Bottineau	.....	.....
Burleigh	.....	.....
Cass	25	.....
Cavalier	.....	.....
Dickey	.....	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	30
Grand Forks	.....	.....
Griggs	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McLean	.....	20
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	10
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	10
Ransom	.....	10
Richland	.....	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	20	.....
Steele	.....	.....
Stutsman	.....	.....
Towner	.....	.....
Traill	.....	.....
Walsh	10	.....
Ward	.....	.....
Wells	.....	10
Williams	10	.....
Allred—(unorganized)	.....	.....

On motion the board adjourned to 2 o'clock, P. M.

AFTERNOON SESSION.

2 o'clock P. M.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present. Turner, White, McMillan, Holmes, Frich.

The board took up the assessment and equalization of Live Stock of all descriptions. Changes made as shown in the following statements and average values set as shown.

HORSES—ONE YEAR OLD.

Moved by Mr. Turner that, for the purpose of equalizing the valuation of horses one year old, the value be made as given for each county and the percentages of increase or decrease be made to equal the equalized value.

Which motion prevailed.

County	Average Value Per Horse	Per Cent Increase	Per Cent Decrease
Barnes	$ 14 00	15	.....
Benson	13 80	15	.....
Billings	10 00	25	.....
Bottineau	13 75	25	.....
Burleigh	12 00	25	.....
Cass	14 05	7	.....
Cavalier	13 95	40	.....
Dickey	14 00	40	.....
Eddy	13 90	22	.....
Emmons	12 12	20	.....
Foster	14 00	40	.....
Grand Forks	14 00	27	.....
Griggs	13 97	16	.....
Kidder	12 00	20	.....
LaMoure	13 94	16	.....
Logan	12 35	.....	15
McHenry	14 00	.....	.....
McIntosh	12 00	20	.....
McLean	12 00	20	.....
Mercer	12 00	20	.....
Morton	12 00	20	.....
Nelson	14 04	17	.....
Oliver	11 90	.....	15
Pembina	14 04	17	.....
Pierce	14 08	10	.....
Ramsey	14 04	17	.....
Ransom	14 00	40	.....
Richland	13 95	.....	7
Rolette	13 88	50	.....
Sargent	14 05	40	.....
Stark	12 00	20	.....
Steele	14 07	17	.....
Stutsman	13 88	.....	10
Towner	14 00	15	.....
Traill	14 00	40	.....
Walsh	13 97	20	.....
Ward	12 05	33	.....
Wells	14 00	40	.....
Williams	12 00	25	.....
Unorganized	10 00	.....	.....
Allred—(unorganized)	9 60	.....	.....

HORSES—TWO YEARS OLD.

Moved by Mr. McMillan that for the purpose of equalizing the valuation of horses two years old, the value be made as given for each county and the percentages of increase or decrease be made to equal the equalized value.

Which motion prevailed.

County	Average Value Per Horse	Per Cent Increase	Per Cent Decrease
Barnes	$ 21 87	10	.....
Benson	22 00	10	.....
Billings	18 00	50	.....
Bottineau	21 90	22	.....
Burleigh	18 00	20	.....
Cass	22 16	4	.....
Cavalier	21 96	44	.....
Dickey	21 60	44	.....
Eddy	22 03	21	.....
Emmons	18 04	20	.....
Foster	22 00	10	.....
Grand Forks	22 05	5	.....
Griggs	21 96	10	.....
Kidder	18 02	.....	5
LaMoure	22 00	22	.....
Logan	18 27	.....	10
McHenry	22 15	4	.....
McIntosh	17 92	12	.....
McLean	18 02	14	.....
Mercer	18 00	20	.....
Morton	18 00	.....	10
Nelson	22 05	22	.....
Oliver	18 00	.....	.....
Pembina	22 00	10	.....
Pierce	21 95	21	.....
Ramsey	22 00	17	.....
Ransom	22 00	47	.....
Richland	22 10	12	.....
Rolette	22 06	44	.....
Sargent	21 96	22	.....
Stark	18 05	39	.....
Steele	21 87	10	.....
Stutsman	22 13	.....	5
Towner	14 48	19	.....
Traill	22 04	22	.....
Walsh	22 06	19	.....
Ward	18 07	12	.....
Wells	21 88	28	.....
Williams	17 94	14	.....
Unorganized	15 60	20	.....
Allred (unorganized)	18 00	20	.....

HORSES—THREE YEARS AND OVER.

Moved by Mr. Holmes that for the purpose of equalizing the valuation of horses three years old and over, the values be made as given for each county and the percentages of increase or decrease be made to equal the equalized value.

Which motion prevailed.

County	Average Value Per Horse	Per Cent Increase	Per Cent Decrease
Barnes	$ 33 29	.....	.....
Benson	33 00	10	.....
Billings	23 40	30	.....
Bottineau	33 00	18	.....
Burleigh	26 88	12	.....
Cass	33 00	3	.....
Cavalier	32 93	10	.....
Dickey	33 00	10	.....
Eddy	33 00	10	.....
Emmons	26 95	11	.....
Foster	33 00	10	.....
Grand Forks	32 96	3	.....
Griggs	32 94	10	.....
Kidder	27 50	.....	10
LaMoure	33 12	18	.....
Logan	27 87	.....	.....
McHenry	33 07	.....	.....
McIntosh	27 20	8	.....
McLean	26 98	8	.....
Mercer	26 88	12	.....
Morton	26 95	.....	23
Nelson	33 00	10	.....
Oliver	27 00	8	.....
Pembina	33 20	.....	17
Pierce	32 88	18	.....
Ramsey	33 12	10	.....
Ransom	33 05	32	.....
Richland	33 20	.....	17
Rolette	33 06	35	.....
Sargent	33 08	17	.....
Stark	26 71	55	.....
Steele	33 07	3	.....
Stutsman	33 29	.....	12
Towner	33 10	13	.....
Traill	32 97	10	.....
Walsh	32 96	3	.....
Ward	27 08	6	.....
Wells	32 88	.....	9
Williams	26 99	12	.....
Unorganized	22 00	30	.....
Allred (unorganized)	24 00	.....	.....

HORSES—STALLIONS KEPT FOR SERVICE.

Moved by Mr. Frich that, for the purpose of equalizing the valuation of stallions kept for service, the value be and is hereby fixed at $150.00 each and the percentages of increase or decrease be made in the different counties to equal the equalized value.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	94	.....
Benson	21	.....
Billings	50	.....
Bottineau	29	.....
Burleigh	25	.....
Cass	26	.....
Cavalier	53	.....
Dickey	.....	2
Eddy	25	.....
Emmons	84	.....
Foster	25	.....
Grand Forks	50	.....
Griggs	29	.....
Kidder	146	.....
LaMoure	35	.....
Logan	38	.....
McHenry	72	.....
McIntosh	83	.....
McLean	29	.....
Mercer	25	.....
Morton	78	.....
Nelson	33	.....
Oliver	98	.....
Pembina	24	.....
Pierce	114	.....
Ramsey	.....	10
Ransom	50	.....
Richland	103	.....
Rolette	27	.....
Sargent	46	.....
Stark	60	.....
Steele	50	.....
Stutsman	.....	19
Towner	40	.....
Traill	88	.....
Walsh	25	.....
Ward	111	.....
Wells	34	.....
Williams	25	.....
Unorganized counties—		
McKenzie, Wallace and Dunn	50	.....
Old Williams	41	.....
Bowman	.....	.....
Hettinger, range 93 west	71	.....
Hettinger, east 93 range	50	.....
Allred (reported by Williams)	25	.....

CATTLE—ONE YEAR OLD.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of cattle one year old, the value be and is hereby fixed at $8.00 each and the following percentages of increase or decrease be made to equal the equalized value.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	12	.....
Benson	.....	.....
Billings	.....	20
Bottineau	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	50	.....
Dickey	33	.....
Eddy	.....	.....
Emmons	.....	.....
Foster	.....	20
Grand Forks	.....	.....
Griggs	14	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	15	.....
McIntosh	.....	.....
McLean	.....	3
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	11
Pembina	.....	.....
Pierce	.....	.....
Ramsey	.....	.....
Ransom	60	.....
Richland	60	.....
Rolette	.....	2
Sargent	.....	.....
Stark	14	.....
Steele	3	.....
Stutsman	.....	18
Towner	.....	8
Traill	100	.....
Walsh	51	.....
Ward	3	.....
Wells	60	.....
Williams	.....	.....
Unorganized counties—		
McKenzie, Wallace and Dunn	14	.....
Old Williams	14	.....
Bowman	14	.....
Hettinger, range 93 west	14	.....
Hettinger, east 93 range	14	.....
Allred (reported by Williams)	.....	.....

CATTLE—TWO YEARS OLD.

Moved by Mr. Frich that, for the purpose of equalizing the valuation of cattle two years old, the value be and is hereby fixed at $12.00 each and the following percentages of increase or decrease be made to equal the equalized value.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	5	.....
Benson	.....	.....
Billings	.....	20
Bottineau	.....	.....
Burleigh	.....	8
Cass	.....	8
Cavalier	50	.....
Dickey	.....	.....
Eddy	.....	8
Emmons	.....	9
Foster	.....	20
Grand Forks	.....	8
Griggs	.....	.....
Kidder	.....	1
LaMoure	.....	8
Logan	50	.....
McHenry	.....	13
McIntosh	.....	8
McLean	.....	8
Mercer	.....	8
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	8
Pembina	.....	.....
Pierce	.....	8
Ramsey	3	.....
Ransom	33	.....
Richland	20	.....
Rolette	.....	7
Sargent	.....	.....
Stark	.....	14
Steele	21	.....
Stutsman	.....	19
Towner	4	.....
Traill	50	.....
Walsh	48	.....
Ward	9	.....
Wells	20	.....
Williams	.....	4
Unorganized counties—		
McKenzie, Wallace and Dunn	.....	14
Old Williams	.....	14
Bowman	.....	14
Hettinger, range 93 west	.....	14
Hettinger, range 93 east	.....	14
Allred (reported by Williams)	.....	7

CATTLE—COWS, THREE YEARS OLD AND OVER.

Moved by Mr. McMillan that, for the purpose of equalizing the valuation of cattle (cows three years old and over), the value be and is hereby fixed at $13.00 each and the following percentages of increase or decrease be made to equal the equalized value .

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	9
Benson	.....	7
Billings	.....	13
Bottineau	.....	7
Burleigh	.....	.....
Cass	.....	1
Cavalier	.....	7
Dickey	.....	13
Eddy	.....	.....
Emmons	.....	14
Foster	.....	35
Grand Forks	.....	.....
Griggs	.....	7
Kidder	.....	14
LaMoure	.....	1
Logan	.....	16
McHenry	.....	26
McIntosh	.....	7
McLean	.....	.....
Mercer	.....	.....
Morton	.....	9
Nelson	.....	7
Oliver	.....	19
Pembina	.....	13
Pierce	1	.....
Ramsey	1	.....
Ransom	8	.....
Richland	.....	13
Rolette	.....	3
Sargent	.....	.....
Stark	.....	17
Steele	7	.....
Stutsman	.....	35
Towner	.....	13
Traill	30	.....
Walsh	9	.....
Ward	2	.....
Wells	.....	20
Williams	.....	.....
Unorganized counties—		
McKenzie, Wallace and Dunn	.....	18
Old Williams	.....	18
Bowman	.....	18
Hettinger, range 93 west	.....	18
Hettinger, east 93 range	.....	18
Allred (reported by Williams)	.....	.....

CATTLE—ALL OTHERS, THREE YEARS AND OVER.

Moved by Mr. Turner that, for the purpose of equalizing the valuation of cattle, all others, 3 years old and over, the value be and is hereby fixed at $18.00 each and the following percentages of increase or decrease be made to equal the equalized value.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	22	.....
Benson	12	.....
Billings	.....	10
Bottineau	.....	.....
Burleigh	.....	.....
Cass	.....	.....
Cavalier	14	.....
Dickey	.....	6
Eddy	8	.....
Emmons	.....	2
Foster	.....	10
Grand Forks	20	.....
Griggs	.....	10
Kidder	.....	9
LaMoure	1	.....
Logan	7	.....
McHenry	.....	2
McIntosh	.....	5
McLean	1	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	10
Pembina	.....	10
Pierce	9	.....
Ramsey	24	.....
Ransom	20	.....
Richland	.....	10
Rolette	8	.....
Sargent	.....	3
Stark	.....	22
Steele	20	.....
Stutsman	.....	24
Towner	.....	2
Traill	48	.....
Walsh	38	.....
Ward	.....	1
Wells	.....	1
Williams	1	.....
Unorganized counties—		
McKenzie, Wallace and Dunn	.....	23
Old Williams	.....	23
Bowman	.....	23
Hettinger, range 93 west	.....	23
Hettinger, east 93 range	.....	23
Allred (reported by Williams)	.....	.....

MULES AND ASSES—ONE YEAR OLD.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of mules and asses in the state, one year old, the following values be given and the percentages of increase and decrease as given be made to equal the equalized value.

Which motion prevailed.

County	Average Value	Per Cent Increase	Per Cent Decrease
Barnes	$ 16 00	42	.....
Benson	16 00	14	.....
Billings	16 00	.....	.....
Bottineau	16 00	45	.....
Burleigh	16 00	.....	33
Cass	16 00	.....	.....
Cavalier	16 00	.....	.....
Dickey	16 00	6	.....
Eddy	16 00	33	.....
Emmons	16 00	.....	.....
Foster	16 00	.....	13
Grand Forks	16 00	69	.....
Griggs	16 00	16	.....
Kidder	16 00	11	.....
LaMoure	16 00	33	.....
Logan	16 00	.....	12
McHenry	16 00	14	.....
McIntosh	16 00	.....	.....
McLean	16 00	28	.....
Mercer	16 00	.....	.....
Morton	16 00	72	.....
Nelson	16 00	.....	.....
Oliver	16 00	.....	.....
Pembina	16 00	.....	.....
Pierce	16 00	14	.....
Ramsey	16 00	2	.....
Ransom	16 00	7	.....
Richland	16 00	.....	33
Rolette	16 00	.....	6
Sargent	16 00	60	.....
Stark	16 00	60	.....
Steele	16 00	33	.....
Stutsman	16 00	17	.....
Towner	16 00	3	.....
Traill	16 00	60	.....
Walsh	16 00	.....	.....
Ward	16 00	.....	25
Wells	16 00	23	.....
Williams	16 00	33	.....

MULES AND ASSES—TWO YEARS OLD.

Moved by Mr. Frich that, for the purpose of equalizing the valuation, in the state, of mules and asses two years old, the values as given for each county be made and that the percentages of increase or decrease be made to equal the equalized value.

Which motion prevailed.

County	Average Value	Per Cent Increase	Per Cent Decrease
Barnes	$ 22 05	.....	2
Benson	22 08	.....	8
Billings	.....	.....	.....
Bottineau	22 14	23	.....
Burleigh	21 93	7	.....
Cass	21 95	12	.....
Cavalier	.....	.....	.....
Dickey	22 00	10	.....
Eddy	22 03	55	.....
Emmons	.....	.....	.....
Foster	22 00	10	.....
Grand Forks	22 04	16	.....
Griggs	22 00	10	.....
Kidder	22 20	.....	26
LaMoure	21 96	22	.....
Logan	22 00	10	.....
McHenry	22 12	1	.....
McIntosh	22 00	10	.....
McLean	22 03	13	.....
Mercer	.....	.....	.....
Morton	.....	.....	.....
Nelson	22 00	10	.....
Oliver	.....	.....	.....
Pembina	22 00	10	.....
Pierce	22 00	10	.....
Ramsey	22 00	10	.....
Ransom	22 05	47	.....
Richland	22 05	.....	16
Rolette	22 04	6	.....
Sargent	21 96	22	.....
Stark	.....	.....	.....
Steele	21 97	34	.....
Stutsman	22 05	5	.....
Towner	22 08	.....	8
Traill	22 05	10	.....
Walsh	.....	.....	.....
Ward	21 98	.....	9
Wells	22 00	10	.....
Williams	22 08	38	.....

MULES AND ASSES—THREE YEARS OLD AND OVER.

Moved by Mr. McMillan that, for the purpose of equalizing the valuation in the state, of mules and asses, three years old and over, the values be as follows and the percentages of increase or decrease be made to equal the equalized value.

Which motion prevailed.

County	Average Value	Per Cent Increase	Per Cent Decrease
Barnes	$ 33 08	19	.....
Benson	33 06	.....	13
Billings	33 00	65	.....
Bottineau	33 00	10	.....
Burleigh	33 13	45	.....
Cass	33 23	.....	4
Cavalier	32 98	14	.....
Dickey	33 22	13	.....
Eddy	33 12	4	.....
Emmons	33 04	63	.....
Foster	33 00	10	.....
Grand Forks	33 00	10	.....
Griggs	33 00	10	.....
Kidder	33 25	.....	19
LaMoure	33 00	15	.....
Logan	33 00	28	.....
McHenry	33 01	.....	8
McIntosh	33 12	.....	8
McLean	33 00	25	.....
Mercer	32 97	57	.....
Morton	33 07	76	.....
Nelson	33 00	10	.....
Oliver	33 11	.....	23
Pembina	33 20	.....	17
Pierce	33 19	31	.....
Ramsey	33 07	14	.....
Ransom	33 00	28	.....
Richland	33 00	.....	17
Rolette	33 10	14	.....
Sargent	33 00	10	.....
Stark	32 98	79	.....
Steele	33 04	18	.....
Stutsman	33 20	.....	17
Towner	33 00	10	.....
Traill	33 00	10	.....
Walsh	33 05	89	.....
Ward	33 17	7	.....
Wells	32 93	.....	7
Williams	33 17	7	.....
Unorganized (Hettinger)	33 00	65	.....
Allred—(unorganized)	33 17	7	.....

SHEEP.

Moved by Mr. Turner that, for the purpose of equalizing the valuation of sheep in the state, the value be and is hereby fixed at $1.40 each and the percentages of increase or decrease as given be made to equal the equalized value.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	5
Benson	40	.....
Billings	.....	30
Bottineau	.....	5
Burleigh	.....	.....
Cass	.....	2
Cavalier	40	.....
Dickey	.....	6
Eddy	11	.....
Emmons	.....	6
Foster	.....	.....
Grand Forks	.....	6
Griggs	.....	6
Kidder	.....	6
LaMoure	.....	.....
Logan	12	.....
McHenry	3	.....
McIntosh	.....	6
McLean	.....	13
Mercer	.....	6
Morton	12	.....
Nelson	.....	6
Oliver	.....	6
Pembina	.....	6
Pierce	40	.....
Ramsey	.....	4
Ransom	40	.....
Richland	.....	4
Rolette	1	.....
Sargent	.....	7
Stark	.....	7
Steele	12	.....
Stutsman	.....	6
Towner	38	.....
Traill	40	.....
Walsh	12	.....
Ward	.....	7
Wells	40	.....
Williams	.....	13
Unorganized	.....	6
Allred—(unorganized)	.....	.....

HOGS.

Moved by Mr. McMillan that, for the purpose of equalizing the valuation of hogs in the state, the value be and is hereby fixed at $3.00 each and the percentages of increase or decrease as given be made to equal the equalized value.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	20	.....
Benson	50	.....
Billings	.....	.....
Bottineau	.....	.....
Burleigh	.....	.....
Cass	2	.....
Cavalier	50	.....
Dickey	47	.....
Eddy	9	.....
Emmons	15	.....
Foster	.....	.....
Grand Forks	.....	.....
Griggs	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	18	.....
McHenry	.....	32
McIntosh	50	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	50	.....
Pembina	.....	.....
Pierce	7	.....
Ramsey	49	.....
Ransom	50	.....
Richland	50	.....
Rolette	4	.....
Sargent	.....	.....
Stark	50	.....
Steele	20	.....
Stutsman	.....	16
Towner	25	.....
Traill	50	.....
Walsh	25	.....
Ward	2	.....
Wells	33	.....
Williams	.....	.....
Unorganized	50	.....
Allred—(unorganized)	.....	.....

PIANO FORTES.

Moved by Mr. Holmes that, for the purpose of equalizing the valuation of pianofortes the value be and is hereby fixed at $70, and that the percentages of increase or decrease be made as follows to equal the equalized value.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	75	.....
Benson	37	.....
Billings	.....	9
Bottineau	.....	.....
Burleigh	.....	6
Cass	.....	7
Cavalier	52	.....
Dickey	100	.....
Eddy	16	.....
Emmons	75	.....
Foster	13	.....
Grand Forks	.....	.....
Griggs	11	.....
Kidder	.....	7
LaMoure	4	.....
Logan	133	.....
McHenry	63	.....
McIntosh	.....	25
McLean	103	.....
Mercer	.....	.....
Morton	15	.....
Nelson	.....	.....
Oliver	133	.....
Pembina	.....	.....
Pierce	4	.....
Ramsey	3	.....
Ransom	46	.....
Richland	40	.....
Rolette	8	.....
Sargent	24	.....
Stark	.....	7
Steele	16	.....
Stutsman	8	.....
Towner	8	.....
Traill	115	.....
Walsh	40	.....
Ward	35	.....
Wells	18	.....
Williams	5	.....
Unorganized	337	.....
Allred—(unorganized)	49	.....

HOUSEHOLD FURNITURE.

Moved by Mr. Turner that, for the purpose of equalizing the valuation of household furniture in the state the following percentages of increase or decrease be made for each county shown.

Which motion prevailed.

County	Per Cent Increase	Per Cent Decrease
Barnes	.....	.....
Benson	25	.....
Billings	.....	.....
Bottineau	.....	.....
Burleigh	.....	.....
Cass	5	.....
Cavalier	20	.....
Dickey	.....	.....
Eddy	20	.....
Emmons	.....	.....
Foster	20	.....
Grand Forks	5	.....
Griggs	.....	.....
Kidder	.....	.....
LaMoure	.....	.....
Logan	.....	.....
McHenry	.....	.....
McIntosh	.....	.....
McLean	.....	.....
Mercer	.....	.....
Morton	.....	.....
Nelson	.....	.....
Oliver	.....	.....
Pembina	.....	.....
Pierce	.....	.....
Ramsey	20	.....
Ransom	10	.....
Richland	10	.....
Rolette	.....	.....
Sargent	.....	.....
Stark	.....	.....
Steele	10	.....
Stutsman	.....	.....
Towner	.....	.....
Traill	25	.....
Walsh	20	.....
Ward	.....	.....
Wells	10	.....
Williams	.....	.....
Unorganized	10	.....
Allred (unorganized)	.....	.....

On motion the board took up the assessment of Express Companies.

Mr. Holmes offered the following resolution and moved its adoption:

Resolved, That the several Express Companies within the state of North Dakota be and the same are hereby assessed upon their franchise and other property as follows for the year 1903:

That the Great Northern Express Company be and is hereby assessed upon its franchise and other property of its 1155 miles in North Dakota for the sum of $57,750, being at the rate of $50 per mile as follows:

Franchise, 1155 miles at $45 per mile	$	51,975
All other property, 1155 miles at $5 per mile .		5,775
Total	$	57,750

That the Northern Pacific Express Company be and is hereby assessed upon its franchise and other property of its 1,048.87 miles in the State of North Dakota for the sum of $52,444, being at the rate of $50.00 per mile, as follows:

Franchise, 1048.87 miles at $45 per mile	$	47,200
All other property, 1048.87 miles at $5 per mile		5,244
Total	$	52,444

That the Western Express Company be and is hereby assessed upon its franchise and other property of its 611.9 miles in the state of North Dakota for the sum of $27,535, being at the rate of $45 per mile as follows:

Franchise, 611.9 miles at $40 per mile	$	24,476
All other property, 611.9 miles at $5 per mile ..		3,059
Total	$	27,535

That the United States Express Company be and is hereby assessed upon its franchise and other property on its 142.97 miles in the State of North Dakota for the sum of $7,148, being at the rate of $50 per mile as follows:

Franchise, 142.97 miles at $45 per mile	$	6,434
All other property, 142.97 miles at 5 per mile .		714
Total	$	7,148

That the American Express Company be and is hereby assessed upon its franchise and other property of its 14.28 miles of line in the

State of North Dakota for the sum of $714, being at the rate of $50 per mile as follows:

Franchise. 14.28 miles at $45 per mile	$	643
All other property, 14.28 miles at $5 per mile		71
Total	$	714

And that the same be apportioned among the several counties of the state in proportion to the number of miles of such property in each of the said counties at the assessed valuation per mile, mileage and valuation for each county as shown in the following apportionment.

APPORTIONMENT OF EXPRESS COMPANIES TO COUNTIES—1903.

BARNES COUNTY.

Northern Pacific Express Company—
Main line N. P. Ry at $50 per mile, 37.058 miles.
Branch line N. P. Ry., 52.129 miles at $50 per mile.

Western Express Company—
Main line Soo Ry., 52.68 miles at $45 per mile.

BENSON COUNTY.

Great Northern Express Company—
Main line G. N. Ry., 30.98 miles at $50 per mile.

Northern Pacific Express Company—
Branch line N. P. Ry., 64.093 miles at $50 per mile.

BILLINGS COUNTY.

Northern Pacific Express Company—
Main line N. P. Ry., 45.349 miles at $50 per mile.

BOTTINEAU COUNTY.

Great Northern Express Company—
Branch line G. N. Ry., 22.82 miles at $50 per mile.
Branch line Dak. & G. N. Ry., 12.72 miles at $50 per mile.

BURLEIGH COUNTY.

Northern Pacific Express Company—
Main line N. P. Ry., 37.966 miles at $50 per mile.

Western Express Company—
Branch line "Soo" Ry., 32.60 miles at $50 per mile.

CASS COUNTY.

Northern Pacific Express Company—
Main line N. P. Ry., 43.015 miles at $50 per mile.
Branch line N. P. Ry., 57.577 miles at $50 per mile.

Great Northern Express Company—
Main line G. N. Ry., 27.86 miles at $50 per mile.
Branch line G. N. Ry., 108.92 miles at $50 per mile.

Western Express Company—
Main line "Soo" Ry., 4.93 miles at $45 per mile.

United States Express Company—
Main line C .M. & St. P. Ry., 18.43 miles at $50 per mile.

CAVALIER COUNTY.

Great Northern Express Company—
Branch line G. N. Ry., 46.59 miles at $50 per mile.

DICKEY COUNTY.

Northern Pacific Express Company—
Branch Line N. P. Ry., 16.374 miles at $50 per mile.

Great Northern Express Company—
Branch line G. N. Ry., 25.22 miles at $50 per mile.

Western Express Company—
Branch line "Soo" Ry., 44.35 miles at $45 per mile.

United States Express Company—
Branch line C. M. & St. P. Ry., 25 miles at $50 per mile.

American Express Company—
Branch line C. & N. W. Ry., 14.28 miles at $50 per mile.

EDDY COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 19.521 miles at $50 per mile.

EMMONS COUNTY.

Western Express Company—
Branch line "Soo" Ry., 16.65 miles at $45 per mile.

United States Express Company—
Branch line C. M. & St. P. Ry., 17.61 miles at $50 per mile.

FOSTER COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 30.137 miles at $50 per mile.

Western Express Company—
Main line "Soo" Ry., 25.83 miles at $45 per mile.

GRAND FORKS COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 33.507 miles at $50 per mile.
Great Northern Express Company—
Main line G. N. Ry., 83.28 miles at $50 per mile.
Branch line G. N. Ry., 37.21 miles at $50 per mile.

GRIGGS COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 36.974 miles at $50 per mile.

KIDDER COUNTY.

Northern Pacific Express Company—
Main line N. P. Ry., 30.144 miles at $50 per mile.

LAMOURE COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 67.911 miles at $50 per mile.
Western Express Company—
Branch line "Soo" Ry., 10.42 miles at $45 per mile.
United States Express Company—
Branch line C. M. & St. P. Ry., 6.61 miles at $50 per mile.

LOGAN COUNTY.

Western Express Company—
Branch line "Soo" Railway, 44.05 miles at $45 per mile.

McHENRY COUNTY.

Great Northern Express Company—
Main line G. N. Ry., 36.67 miles at $50 per mile.
Western Express Company—
Main line "Soo" Ry., 41.46 miles at $45 per mile.

McINTOSH COUNTY.

Western Express Company—
Branch line "Soo" Ry., 49.09 miles at $45 per mile.
United States Express Company—
Branch line C. M. & St. P. Ry., 7.15 miles at $50 per mile.

McLEAN COUNTY.

Western Express Company—
Main line "Soo" Ry., 5 miles at $45 per mile.
Northern Pacific Express Company—
Branch line N. P. Ry., 11.459 miles at $50 per mile.

MORTON COUNTY.

Northern Pacific Express Company—
Main line N. P. Ry., 76.046 miles at $50 per mile.

NELSON COUNTY.

Great Northern Express Company—
Main line G. N. Ry., 25.51 miles at $50 per mile.
Branch line G. N. Ry., 1.16 miles at $50 per mile.
Branch line Dak. & G. N. Ry., 11.02 miles at $50 per mile.

PEMBINA COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 32.537 miles at $50 per mile.
Great Northern Express Company—
Main line G. N. Ry., 32.61 miles at $50 per mile.
Branch line G. N. Ry., 34.26 miles at $50 per mile.

PIERCE COUNTY.

Great Northern Express Company—
Main line G. N. Ry., 18.01 miles at $50 per mile.
Branch line G. N. Ry., 15.88 miles at $50 per mile.
Western Express Company—
Main line "Soo" Ry., 2 miles at $45 per mile.

RAMSEY COUNTY.

Great Northern Express Company—
Main line G. N. Ry., 40.14 miles at $50 per mile.
Branch line G. N. Ry., 7.07 miles at $50 per mile.

RANSOM COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 41.424 miles at $50 per mile.
Western Express Company—
Main line "Soo" Ry., 23.34 miles at $45 per mile.

RICHLAND COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 46.876 miles at $50 per mile.
Great Northern Express Company—
Branch line G. N. Ry., 72.93 miles at $50 per mile.
Western Express Company—
Main line "Soo" Ry., 45.06 miles at $45 per mile.
Branch line "Soo" Ry., 17.08 miles at $45 per mile.
United States Express Company—
Main line C. M. & St. P. Ry., 50.97 miles at $50 per mile.

ROLETTE COUNTY.

Great Northern Express Company—
Branch line G. N. Ry., 14.74 miles at $50 per mile.

SARGENT COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 37.064 miles at $50 per mile.
Great Northern Express Company—
Branch line G N. Ry., 46.63 miles at $50 per mile.
Western Express Company—
Branch line "Soo" Ry., 36.73 miles at $45 per mile.
United States Express Company—
Branch line C. M. & St. P. Ry., 17.20 miles at $50 per mile.

STARK COUNTY.

Northern Pacific Express Company—
Main line N. P. Ry., 58.861 miles at $50 per mile.

STEELE COUNTY.

Great Northern Express Company—
Branch line G. N. Ry., 35.88 miles at $50 per mile.

STUTSMAN COUNTY.

Northern Pacific Express Company—
Main line N. P. Ry., 49.124 miles at $50 per mile.
Branch line N. P. Ry., 56.879 miles at $50 per mile.
Western Express Company—
Main line "Soo" Ry., 19.10 miles at $45 per mile.

TOWNER COUNTY.

Great Northern Express Company—
Branch line G. N. Ry., 33.40 miles at $50 per mile.

TRAILL COUNTY.

Great Northern Express Company—
Main line G. N. Ry., 30.33 miles at $50 per mile.
Branch line G. N. Ry., 62.66 miles at $50 per mile.

WALSH COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 30.193 miles at $50 per mile.
Great Northern Express Company—
Main line G. N. Ry., 24.82 miles at $50 per mile.
Branch line G. N. Ry., 42.26 miles at $50 per mile.

WARD COUNTY.

Great Northern Express Company—
Main line G .N. Ry., 93.03 miles at $50 per mile.
Western Express Company—
Main line "Soo" Ry., 98.42 miles at $45 per mile.

WELLS COUNTY.

Northern Pacific Express Company—
Branch line N. P. Ry., 36.656 miles at 50 per mile.
Western Express Company—
Main line "Soo" Ry., 43.18 miles at $45 per mile.

WILLIAMS COUNTY.

Great Northern Express Company—
Main line G. N. Ry., 63.78 miles at $50 per mile.

Which motion prevailed.

The assessment of telegraph property was then taken up and Mr. McMillan offered the following resolution and moved its adoption:

Resolved, That the Western Union Telegraph Company be and is hereby assessed for the sum of $181,432 upon their interest in the 2,267.895 miles of Western Union Telegraph line in the State of North Dakota, for the year 1903, being at the rate of $80 per mile as follows:

Franchise 2,267.895 miles at $40 per mile ....$	90,716
All other property, 2267.895 miles, $40 per mile	90,716
Total .....$	181,432

That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed upon the 611.00 miles of telegraph line owned by the said railway company and operated and controlled as the "Commercial Telegraph Department" of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company for the sum of $36,660, being at the rate of $60 per mile upon its line in the State of North Dakota for 1903 and as follows:

Franchise, 611 miles at $30 per mile .....$	18,330
All other property, 611 miles at $30 per mile .. .	18,330
Total .....$	36,660

And that the same be apportioned among the several counties of the state in proportion to the number of miles of such property in each of the said counties at the assessed valuation per mile, valuation and mileage for each county as shown in the following apportionment:

APPORTIONMENT TO COUNTIES—TELEGRAPH PROPERTY—1903.

BARNES COUNTY.

Western Union Telegraph Company—
N. P. Ry lines, 89.187 miles at $80.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company (Com. Tel. Dept.)
"Soo" line, 52.68 miles at $60 per mile.

BENSON COUNTY.

Western Union Telegraph Company—
G. N. line, 30.980 miles at $80 per mile.
N. P. Ry. line, 64.092 miles at $80 per mile.

BILLINGS COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 45.349 miles at $80 per mile.

BOTTINEAU COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 22.820 miles at $80 per mile.

BURLEIGH COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 37.966 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 32.60 miles at $60 per mile.

CASS COUNTY.

Western Union Telegraph Company—
N. P. Ry. lines, 100.592 miles at $80 per mile.
G. N. Ry. lines, 124.00 miles at $80 per mile.
C. M. & St. P. Ry. lines, 18.43 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" line, 4.93 miles at $60 per mile.

CAVALIER COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 46.590 miles at $80 per mile.

DICKEY COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 16.374 miles at $80 per mile.
G. N. Ry. line, 25.22 miles at $80 per mile.
C. M. & St. P. Ry. line, 25 miles at $80 per mile.
C. & N. W. Ry line 14.28 miles at $80 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 44.35 miles at $60 per mile.

EDDY COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 19.521 miles at $80 per mile.

EMMONS COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
Branch line "Soo" Ry., 16.65 miles at $60 per mile.

FOSTER COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 30.154 miles at $80 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
25.83 miles "Soo" line at $60 per mile.

GRAND FORKS COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 33.507 miles at $80 per mile.
G. N. Ry. line, 120.49 miles at $80 per mile.

GRIGGS COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 36.974 miles at $80 per mile.

KIDDER COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 30.144 miles at $80 per mile.

LAMOURE COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 67.911 miles at $80 per mile.
C. M. & St. P. Ry. line, 6.61 miles at $80 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 10.42 miles at $60 per mile.

LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 44.05 miles at $60 per mile.

McHENRY COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 36.67 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 41.46 miles at $60 per mile.

McINTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 49.09 miles at $60 per mile.

McLEAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 5 miles at $60 per mile.

Western Union Telegraph Company—
N. P. Ry. line, 10.846 miles at $80 per mile.

MORTON COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 76.046 miles at $80 per mile.

NELSON COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 26.67 miles at $80 per mile.

PEMBINA COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 32.537 miles at $80 per mile.
G. N. Ry. line, 66.87 miles at $80 per mile.

PIERCE COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 33.85 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 2 miles at $60 per mile.

RAMSEY COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 47.21 miles at $80 per mile.

RANSOM COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 41.424 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 23.34 miles at $60 per mile.

RICHLAND COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 31.50 miles at $80 per mile.
G. N. Ry. line, 72.93 miles at $80 per mile.
C. M. & St. P. Ry. line, 50.97 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 62.14 miles at $60 per mile.

ROLETTE COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 14.74 miles at $80 per mile.

SARGENT COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 37.064 miles at $80 per mile.
G. N. Ry. line, 46.630 miles at $80 per mile.
C. M. & St. P. Ry. line, 17.20 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 36.73 miles at $60 per mile.

STARK COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 58.861 miles at $80 per mile.

STEELE COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 35.88 miles at $80 per mile.

STUTSMAN COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 106.003 miles at $80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 19.10 miles at $60 per mile.

TOWNER COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 33.40 miles at $80 per mile.

TRAILL COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 92.99 miles at $80 per mile.

WALSH COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 30.193 miles at $80 per mile.
G. N. Ry. line, 67.08 miles at $80 per mile.

WARD COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 93.03 miles at $80 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 98.42 miles at $60 per mile.

WELLS COUNTY.

Western Union Telegraph Company—
N. P. Ry. line, 37.33 miles at $80 per mile.
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—
(Commercial Telegraph Department)
"Soo" Ry. line, 43.18 miles at $60 per mile.

WILLIAMS COUNTY.

Western Union Telegraph Company—
G. N. Ry. line, 63.78 miles at $80 per mile.

Motion carried.

On motion the board adjourned until 9.00 A. M. Wednesday, August 12th.

EIGHTH DAY.

9 o'clock A. M., Wednesday, August 12.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding.

Roll call found the following members present: White, Turner, Frich, McMillan and Holmes.

On motion the board took up the assessment of telephone companies.

Mr. Holmes offered the following resolution and moved its adoption:

Resolved, That the property of the several telephone companies within the state of North Dakota be and the same are hereby assessed and apportioned to the several counties of the state as follows:

BARNES COUNTY.

Northwestern Telephone Company—
Francise, 74 miles at $15 per mile.
Poles, 74 miles at $30 per mile.
Wire, 74 miles at $30 per mile.
Total, $5,550.

O. A. Beeman, Telephone Exchange—Valley City.
Local exchange—$2,760.
Rural line—Franchise, Poles, Wire, 46 miles at $30 per mile, $1,380.
Total, $4,140.

BENSON COUNTY.

Northwestern Telephone Company—
Franchise, 12 miles at $20 per mile.
Poles, 12 miles at $30 per mile.
Wire, 24 miles at $30 per mile.
Total, $1,320.

BOTTINEAU COUNTY.

Telephone, Electric & Water Supply Company—
Franchise, poles, wire, 81 miles at $30 per mile.
Total, $2,430.

BURLEIGH COUNTY.

Bismarck, Telephone & Electric Company—
Local exchange, city of Bismarck, $2,150.
Bismarck, Washburn & Great Falls Railway Company—
Franchise, poles, wire, 27 miles at $30 per mile.
Total, $2,960.

CASS COUNTY.

Northwestern Telephone Company—
Franchise, 148 miles at $20 per mile.
Poles, 148 miles at $30 per mile.
Wire, 148 miles at $80 per mile.
Total, $19,240.
Northwestern Telephone Company—
Local exchange, Fargo City, $21,000.
Total, $21,000.
C. R. Meredith, Local Exchange—
City of Casselton, valuation $1,000.
Franchise, poles, wire, 20 miles at $30 per mile.
Total, $1,600.
Amenia & Sharon Land Company—
Franchise, poles, wire, 16 miles at $25 per mile.
Total, $400.

CAVALIER COUNTY.

Northwestern Telephone Company—
Franchise, 26 miles at $20 per mile.
Poles, 26 miles at $30 per mile.
Wire, 26 miles at $20 per mile.
Total, $1,820.
Langdon Telephone Exchange Company—
Exchange, city of Langdon.
Total, $1,500.

DICKEY COUNTY.

Dakota Central Telephone Company—
Franchise, poles, wire, 100 miles at $30 per mile.
Local Exchange, city of Ellendale, $3,000.
Local exchange, city of Oakes, $500.
Leiby's Telephone Exchange—
Local Exchange, city of Ellendale, $500.

EDDY COUNTY.

North Dakota Telephone & Electric Light Co.—
Franchise, poles, wire, 12 miles at $35 per mile.
Total, $420.

Northwestern Telephone Company—
Franchise, 7 miles at $20 per mile.
Poles, 7 miles at $30 per mile.
Wire, 7 miles at $15 per mile.
Total, $455.

EMMONS COUNTY.

Dakota Central Telephone Company—
Franchise, poles and wire, 44 miles at $30 per mile.
Total, $1,320.

FOSTER COUNTY.

North Dakota Telephone & Electric Light Co.—
Franchise, poles, wire, 17 miles at $35 per mile.
Total, $595.

Northwestern Telephone Company—
Franchise, 33 miles at $20 per mile.
Poles, 33 miles at $30 per mile.
Wire, 33 miles at $15 per mile.
Total, $2,145.

GRAND FORKS COUNTY.

Northwestern Telephone Company—
Franchise, 146 miles at $20 per mile.
Poles, 146 miles at $30 per mile.
Wire, 146 miles at $80 per mile.
Total, $18,980.
Local Exchange, City of Grand Forks, Valuation $16,500.

GRIGGS COUNTY.

Northwestern Telephone Company—
Franchise, 16 miles at $20 per mile.
Poles, 16 miles at $30 per mile.
Wire, 16 miles at $15 per mile.
Total, $1,040.

LAMOURE COUNTY.

Dakota Central Telephone Company—
Franchise, poles, wire, 26 miles at $35 per mile.
Total, $910.
Local exchange, City of LaMoure, $350.

McINTOSH COUNTY.

Dakota Central Telephone Company—
Franchise, poles, wire, 18 miles at $30 per mile.
Total, $540.

McLEAN COUNTY.

Bismarck, Washburn & Great Falls Ry. Company—
Franchise, poles, wire, 18 miles at $30 per mile.
Total, $540.

MORTON COUNTY.

Mandan Telephone Company—
Local Exchange—City of Mandan.
Total, $1,200.
Franchise, poles, wire, 10 miles at $30 per mile.
Total, $300.

NELSON COUNTY.

Northwestern Telephone Company—
Franchise, 41 miles at $20 per mile.
Poles, 41 miles at $30 per mile.
Wire, 41 miles at $20 per mile.
Total $2,870.

The Lakota Telephone Company—
Franchise, wire, poles, 18 miles at $30 per mile.
Total, $540.
Local Exchange—City of Langdon.
Total, $1,200.

North Dakota Telephone Company—
Franchise, poles, wire, 50 miles at $30 per mile.
Total, $1,500.

OLIVER COUNTY.

Mandan Telephone Company—
Franchise, poles, wire, 10 miles at $20 per mile.
Total, $200.

PEMBINA COUNTY.

Northwestern Telephone Company—
Franchise, 66 miles at $20 per mile.
Poles, 66 miles at $30 per mile.
Wire, 66 miles at $20 per mile.
Total, $4,620.

RAMSEY COUNTY.

Northwestern Telephone Company—
Franchise, 42 miles at $20 per mile.
Poles, 42 miles at $30 per mile.
Wire, 42 miles at $15 per mile.
Total, $2,730.

The North Dakota Telephone Company—
Franchise, poles, wire, 36 miles at $35 per mile.
Total, $1,260.

Devils Lake Telephone Company—
Local exchange City of Devils Lake.
Total, $2,500.

Forstaff Telephone Company—
Local Exchange, Crary, N. D.
Total, $200.

RANSOM COUNTY.

Northwestern Telephone Company—
Franchise, 27 miles at $10 per mile.
Poles, 27 miles at $30 per mile.
Wire, 27 miles at $20 per mile.
Total, $1,620.

Great Western Telephone Company—
Franchise, wire, poles, 10 miles at $40 per mile.
Total, $400.
Local Exchange, City of Lisbon.
Total, $1,200.

RICHLAND COUNTY.

Northwestern Telephone Company—
Franchise, 28 miles at $30 per mile.
Poles, 28 miles at $30 per mile.
Wire, 56 miles at $80 per mile.
Total, $6,160.

Great Western Telephone Company—
Franchise, poles, wire, 106 miles at $40 per mile, $4,240.
Local Exchange—City of Wahpeton, $1,500.
Local Exchange—City of Fairmount, $200.
Local Exchange—City of Hankinson, $700.

Dakota & Central Telephone Company—
Franchise, poles, wire, 30 miles at $40 per mile.
Total, $1,200.
Local Exchange—City of Lidgerwood, $700.

ROLETTE COUNTY.

St. Johns & Dunseith Telephone Company—
Franchise, poles, wire, 25 miles at $30 per mile.
Total, $750.

STUTSMAN COUNTY.

Northwestern Telephone Company—
Franchise, 30 miles at $20 per mile.
Poles, 30 miles at $30 per mile.
Wire, 30 miles at $20 per mile.
Total, $2,100.
Local Exchange—City of Jamestown, $2,000.

SARGENT COUNTY.

Great Western Telephone Company—
Franchise, poles ,wire, 75 miles at $40 per mile.
Total, $3,000.
Local Exchange—City of Milnor, $325.
Local Exchange—City of Forman, $300.
Dakota & Central Telephone Company—
Franchise, poles, wire, 43 miles at $40 per mile.
Total, $1,720.

STEELE COUNTY.

The Union Telephone Company—
Franchise wire, poles, 85 miles at $30 per mile.
Total, $2,550.
Local Exchange—City of Hope, $1,000.

STARK COUNTY.

Northern Electric Company—
Local Exchange—City of Dickinson.
Total, $2,000.

TRAILL COUNTY.

Red River Valley Telephone Company—
Franchise, poles, wire, 56 miles at $30 per mile.
Total, $1,680.
Traill County Telephone Company—
Poles, wire and franchise, and all other property, 25 miles at $30 per mile.
Total, $750.
Northwestern Telephone Company—
Franchise, 48 miles at $20 per mile.
Poles, 48 miles at $30 per mile.
Wire, 48 miles at $80 per mile.
Total, $6,240.

Union Telephone Company—
Franchise, poles, wire, 15 miles at $30 per mile.
Total, $450.

Hillsboro, Duane & Caledonia Telephone Company—
Franchise, poles, wire, 14 miles at $30 per mile.
Total, $420.

Hillsboro, Duane, Caledonia & Shelly Telephone Company—
Hillsboro local Exchange, $1,400.
Mayville Local Exchange, $1,400.

WALSH COUNTY.

Northwestern Telephone Company—
Franchise, 118 miles at $20 per mile.
Poles, 118 miles at $30 per mile.
Wire, 118 miles at $30 per mile.
Total, $9,440.
Local Exchange—City of Grafton, $2,200.

WELLS COUNTY.

North Dakota Telephone & Electric Light Company—
Franchise, poles, wire, 51 miles at $30 per mile.
Total, $1,530.

WARD COUNTY.

Minot Light & Telephone Company—
Local Exchange—City of Minot, $1,500.

Northern Telephone Company—
Franchise, poles, wire, 36 miles at $30 per mile.
Total, $1,080.

Motion carried.

On motion the board adjourned until 2 o'clock P. M., August 12.

AFTERNOON SESSION.

2 o'clock P. M.

The State Board of Equalization met pursuant to adjournment.

Governor White presiding. Members present: Turner, Frich, McMillan, Holmes, White.

All business coming before the board having been disposed of and the total valuation of all taxable property in the state for the year 1903 having been found the board proceeded to levy the tax for the current year.

Mr. Holmes offered the following resolution and moved its adoption.

Resolved, That the tax levy to defray the general expenses of the State of North Dakota for the current year (1903) be fixed at the specific sum of Five Hundred Fifty-six Thousand Eight Hundred Forty-Two (556,842) Dollars, and the said sum of $556,842.00 is hereby levied, being at the rate of Three and Eight-tenths (3.8) mills on the dollar of the assessed valuation of all taxable property in the State of North Dakota as equalized by the State Board of Equalization for the year 1903.

That the special tax levy for the payment of wolf bounty be fixed at the specific sum of Twenty-nine Thousand Two Hundred Seven (29,207) Dollars and the said sum of $29,207.00 is hereby levied, being at the rate of two-tenths (2-10) of one mill on the dollar of the assessed valuation of all taxable property in the State of North Dakota as equalized by the State Board of Equalization for the year 1903.

That the tax levy to pay interest on the state debt for the current year be fixed at the specific sum of Twenty-nine Thousand Two Hundred Seven (29,207) Dollars and the said sum of $29,207.00 is hereby levied, being at the rate of two tenths (2-10) of one mill on the dollar of the assessed valuation of all taxable property in the State of North Dakota as equalized by the State Board of Equalization for the year 1903.

That the tax levy for retiring the bonded indebtedness of the State of North Dakota be fixed at the specific sum of Forty-three Thousand Nine Hundred Sixty-one (43,961) Dollars for the year 1903, and the said sum of $43,961.00 is hereby levied, being at the rate of three-tenths (3-10) of one mill on the dollar of the assessed valuation of all taxable property in the state of North Dakota as equalized by the State Board of Equalization for the year 1903.

Which motion was carried, all members voting "aye."

Mr. McMillan offered the following resolution and moved its adoption.

Resolved, That the governor and state auditor, president and secretary respectively, and the attorney general be and are hereby empowered and instructed to procure in behalf of the State Board of Equalization, not later than July 15, 1904, such information relative to the assessment of express, railway, telegraph and telephone property, and such other personal property as they may deem necessary to aid the board in making a proper and just assessment of the aforesaid classes of property.

Motion carried.

The minutes of August 4th, 5th, 6th, 7th, 8th, 10th, 11th and 12th were read and approved.

On motion the board adjourned sine die.

FRANK WHITE,
Pres. State Board of Equalization.

H. L. HOLMES,
Secretary.

ASSESSED VALUATION 1903.

Assessed valuation of each class of property in the State of North Dakota for the year 1903, as equalized by the State Board of Equalization. Total given shows equalized valuation for the state.

Real Estate—organized counties	$ 91,049,570
Real Estate—unorganized counties	566,520
Personal Property—organized counties	32,195,904
Personal Property—unorganized counties	809,879
Personal Property—unorganized Allred	54,016
Railroad Property	21,307,242
Express Companies' Property	145,591
Telegraph Property	218,092
Telephone Property	190,630
Total valuation	$ 146,537,444

STATE OF NORTH DAKOTA.

VALUATION OF RAILROAD PROPERTY—1903.

NORTHERN PACIFIC RAILWAY COMPANY

County	MILEAGE		
	Main Line	Branches	Sidetracks
Barnes	37.058	52.129	13.940
Benson	.....	64.092	5.788
Billings	45.349	.....	5.626
Burleigh	37.966	.....	13.466
Cass	43.015	57.577	41.159
Dickey	.....	16.374	1.882
Eddy	.....	19.521	2.250
Foster	.....	30.137	4.306
Grand Forks	.....	33.507	6.624
Griggs	.....	36.974	3.704
Kidder	30.144	.....	6.074
LaMoure	.....	67.911	6.708
McLean	.....	11.459	1.312
Morton	76.046	.....	21.966
Pembina	.....	32.537	5.407
Ransom	.....	41·424	3.996
Richland	.....	46.876	4.504
Sargent	.....	37.064	2.717
Stark	58.861	.....	17.594
Stutsman	49.124	56.879	21.721
Walsh	.....	30.193	5.382
Wells	.....	36.656	2.950
Total mileage	377.563	671.310	199.076
Valuation	$ 7,500	$ 6,500	$ 1,500
Mileage valuation	2,831,722	4,363,515	298,614
Total assessed valuation, 1903		.....	$ 7,493,851

VALUATION OF RAILROAD PROPERTY—1903.

GREAT NORTHERN RAILWAY COMPANY

County	MILEAGE		
	Main Line	Branches	Sidetracks
Benson	30.98	.....	2.90
Bottineau	.....	22.82	1.33
Cass	27.86	108.92	16.81
Cavalier	.....	46.59	4.26
Dickey	.....	25.22	2.56
Grand Forks	83.28	37.21	27.24
McHenry	36.67	.....	4.95
Nelson	25.51	1.16	5.34
Pembina	32.61	34.26	6.81
Pierce	18.01	15.88	5.41
Ramsey	40.14	7.07	14.69
Richland	.....	72.93	6.53
Rolette	.....	14.74	1.57
Sargent	.....	46.63	3.03
Steele	.....	35.88	2.99
Towner	.....	33.40	3.19
Traill	30.33	62.66	12.75
Walsh	24.82	42.26	8.82
Ward	93.03	.....	17.04
Williams	63.78	.....	12.46
Total mileage	507.02	607.63	162.78
Valuation	$ 7,500	$ 6,500	$ 1,500
Mileage valuation	3,802,650	3,949,595	244,170

Total assessed valuation, 1903 ..... $ 7,996,415

VALUATION OF RAILROAD PROPERTY—1903.

MINNEAPOLIS, ST. PAUL AND SAULT STE. MARIE RY. CO.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Barnes	52.68	.....	5.21
Burleigh	.....	32.60	1.80
Cass	4.93	.....	.....
Dickey	.....	44.35	2.47
Emmons	.....	16.65	.70
Foster	25.83	.....	1.90
LaMoure	.....	10.42	.45
Logan	.....	44.05	.64
McHenry	41.46	.....	3.09
McIntosh	.....	49.09	1.60
McLean	5.00	.....	.38
Pierce	2.00	.....	.....
Ransom	23.34	.....	4.06
Richland	45.06	17.08	5.85
Sargent	.....	36.73	2.40
Stutsman	19.10	.....	1.78
Ward	98.42	.....	*12.97
Wells	43.18	.....	4.80
Total mileage	361.00	250.97	50.16
Valuation	$ 7,000	$ 6,000	$ 1,500
Mileage valuation	2,527,000	1,505,820	75,240
Total assessed valuation, 1903			$ 4,108,060

* Since the making up of this report and statements of railroad mileage, an error in the sidetrack mileage of Ward County has been reported. It should be 9.61 miles instead of 12.97.

VALUATION OF RAILROAD PROPERTY—1903.

CHICAGO, MILWAUKEE AND ST. PAUL RAILWAY CO.

County	MILEAGE		
	Main Line	Branches	Sidetracks
Cass	18.43	.....	2.16
Dickey	.....	25.00	1.43
Emmons	.....	17.61	.87
LaMoure	.....	6.61	.75
McIntosh	.....	7.15	.28
Richland	50.97	.....	2.88
Sargent	.....	17.20	1.41
Total mileage	69.40	73.57	9.78
Valuation	$ 7,500	$ 6,500	$ 1,500
Mileage valuation	520,500	478,205	14,670
Total assessed valuation, 1903		.....	$ 1,013,375

DAKOTA AND GREAT NORTHERN RAILWAY COMPANY

County	MILEAGE		
	Main Line	Branches	Sidetracks
Bottineau	.....	12.72	1.24
Nelson	.....	11.02	.....
Ramsey	.....	16.70	1.69
Total mileage	.....	40.44	2.93
Valuation	.....	$ 6,500	$ 1,500
Mileage valuation	.....	262,860	4,395
Total assessed valuation, 1903			$ 267,255

VALUATION OF RAILROAD PROPERTY—1903.

BISMARCK, WASHBURN AND GREAT FALLS RAILWAY COMPANY

County	MILEAGE		
	Main Line	Branches	Sidetracks
Burleigh	27.19	.....	3.28
McLean	17.62	.....	1.99
Total mileage	44.81	.....	5.27
Valuation	$ 6,000	.....	$ 1,500
Mileage valuation	268,860	.....	7,905
Total assessed valuation, 1903			$ 276,765

CHICAGO AND NORTH-WESTERN RAILWAY COMPANY

County	MILEAGE		
	Main Line	Branches	Sidetracks
Dickey	.....	14.28	1.22
Valuation	.....	$ 6,000	$ 1,500
Mileage valuation	.....	85,680	2,340
Total assessed valuation, 1903			$ 88,020

VALUATION OF RAILROAD PROPERTY—1903.

DEVILS LAKE AND CHAUTAUQUA RAILWAY COMPANY

County	MILEAGE		
	Main Line	Branches	Sidetracks
Ramsey	4.75	.....	.132
Valuation	$ 600	.....	$ 200
Mileage valuation	2,850	.....	26
Total assessed valuation, 1903			$ 2,876

FARMERS' GRAIN AND SHIPPING COMPANY RAILWAY

County	MILEAGE		
	Main Line	Branches	Sidetracks
Ramsey	24.00	.....	1.25
Valuation	$ 2,500	.....	$ 500
Mileage valuation	60,000	.....	625
Total assessed valuation, 1903			$ 60,625

RECAPITULATION

Company	MILEAGE		
	Main Line	Branches	Sidetracks
Northern Pacific	377.563	671.31	199.076
Great Northern	507.020	607.63	162.780
Dakota Great Northern	.....	40.44	2.930
Chicago, Milwaukee and St. Paul	.....	69.40	.....
" " " "	.....	73.57	9.780
Mpls., St. Paul and S. Ste. Marie	361.000	250.97	50.160
Chicago and North-Western	.....	14.28	1.560
Devils Lake and Chautauqua	4.750	.....	.132
Bismarck, Wash. and Gt. Falls	44.810	.....	5.270
Farmers' Grain and Shipping Co.	24.000	.....	1.250
Total mileage, 1903	1,319.143	1,727.60	432.938
Northern Pacific	$ 2,831,722	$ 4,363,515	$ 298,614
Great Northern	3,802,650	3,949,595	244,170
Dakota Great Northern	.....	262,860	4,395
Chicago, Milwaukee and St. Paul	.....	520,500	.....
" " " "	.....	478,205	14,670
Mpls., St. Paul and S. Ste. Marie	2,527,000	1,505,820	75,240
Chicago and North-Western	.....	85,680	2,340
Devils Lake and Chautauqua	2,850	.....	26
Bismarck, Wash. and Gt. Falls	268,860	.....	7,905
Farmers' Grain and Shipping Co.	60,000	.....	625
Mileage valuation	$ 9,493,082	$11,166,175	$ 647,985
Total assessed valuation, 1903			$ 21,307,242

Abstract of Tax Lists of the Several Counties in the State of North Dakota, for the Year 1902.

NAME OF COUNTIES	Number of Acres of Land Exclusive of Town Lots	Value of Land (Other Than Town Lots) Includ'g Structures Thereon	Average Value Per Acre	Value of Town and City Lots Exclusive of Structures Thereon	Value of Town and City Lots Includ'g Structures Thereon	Value of Taxable Personal Property	TOTAL VALUE	Average Rate of Taxation—Mills	TOTAL TAXES LEVIED
Barnes	871,871	$ 3,383,832	$ 3 90	$.....	$ 407,135	$ 1,901,946	$ 5,692,913	30.2	$ 172,478 14
Benson	392,369	1,331,261	.....	66,820	165,800	1,317,347	2,814,408	....	100,896 05
Billings.	426,610	316,613	74	238	2,238	808,660	1,127.511	18.7	23,547 08
Bottineau.....	341,352	1,121,147	3 29	.....	153,688	899,883	2 177,718	38.6	84,276 36
Burleigh.....	706,841	1,426,668	.....	528,287	265,395	1 041,485	3,261,835	....	104,649 67
Cass.....	1,088,798	7,883,286	7 24	1,268,677	2,752,162	4,184,897	14,820,345	30.4	480,268 81
Cavalier.....	593,318	2,226,285	3 75	73,469	171,928	1,081,819	3,480,032	37.5	132,514 31
Dickey.....	595,830	1,841,386	.....	189,533	.....	1,214,321	3,245,240	....	95,372 70
Eddy	245,210	902,487	.....	72,493	421,377	.....	1,245,157	....	46,268 32
Emmons.....	560,956	942,555	1 68	3,595	6,659	532,456	1,481,670	28.0	42,308 48
Foster	317,954	1,227,568	.....	96,465	.....	764,797	2,088,830	....	73,475 69
Grand Forks..	871,738	5,440,520	6 24	.....	1,860,365	2,929,070	10,229,955	38.6	395,290 50
Griggs.....	396,994	1,547,023	.....	54,095	182,901	817,840	2,547,764	....	74,520 90
Kidder.....	.....	826,103	.....	.....	37,911	487,437	1,351,451	....	37,982 76
LaMoure	618,335	1,847,881	.....	.....	133,006	1,033,474	3,014,361	....	85,051 72
Logan	356,032	566,472	1 55	2,376	2,050	420,674	991,571	23.7	22,651 19
McHenry	203,496	480,807	.....	.....	82,456	1,285,784	1,849,047	....	83,035 81
McIntosh	349,319	751,973	.....	12,467	17,469	631,967	1,412,876	....	34,755 88
McLean	501,947	843,018	1 65	15,220	31,388	633,895	1,508,301	32.4	48,960 04
Mercer	523,983	493,129	.....	.....	.....	306,276	799,405	....	21,137 96
Morton	1,073,654	1,968,974	1 80	212,946	381,082	1,482,798	3,832,854	30.5	116,968 61
Nelson	523,719	1,965,229	3 55	46,701	142,928	945,937	3,054,094	....	91,872 13
Oliver	.....	347,341	.....	.....	325	132,445	480,111	....	12,398 60
Pembina	.....	3,350,100	.....	118,448	393,280	1,763,014	5,507,394	....	192,237 70
Pierce.....	196,379	587,502	2 99	.....	78,184	674,251	1,339,957	41.9	56,197 88
Ramsey.....	511,326	1,964,087	.....	163,651	360,687	1,194,404	3,519,178	....	127,825 26

Ransom	485,227	1,777,467	3 66	.....	219,027	932,393	2,928,887	32.1	94,021 68
Richland	847,043	5,604,885	.....	.....	571,704	2,906,094	9,082,683	....	237,781 49
Rolette	238,696	738,267	3 09	29,609	59,175	527,733	1,354,784	37.7	51,205 54
Sargent	461,890	1,292,334	2 79	24,579	79,488	1,365,075	2,736,897	....	74,371 19
Stark	1,184,953	771,798	64	.....	281,428	1,665,888	2,019,114	30.5	61,607 10
Steele...	431,397	2,153,828	.....	22,177	76,434	802,035	3,032,297	....	67,349 17
Stutsman.....	1,042,695	2,621,036	.....	221,426	576,249	1,606,186	4,803,471	....	150,765 53
Towner.....	324,305	1,270,070	.....	.....	157,289	812,910	2,240,269	....	85,474 90
Traill.....	541,317	3,859,706	6 72	134,976	377,469	1,724,308	5,961,483	....	165,598 15
Walsh.....	737,297	4,312,003	.....	.....	584,688	1,953,816	6,850,507	....	212,780 21
Ward.....	165,020	372,433	.....	.....	265,935	2,232,121	2,870,489	....	131,379 43
Wells.....	574,930	2,024,735	3 52	50,885	96,874	1,283,218	3,455,712	30.0	106,458 41
Williams	10,747	28,669	.....	42,351	127,980	761,304	889,284	....	40,687 08
Total	19,313,548	$72,413,478	.....	.....	$11,524,154	$47,059,958	$131,099,835	....	$ 4,236,422 43

Abstract of Tax Lists of the Several Counties in the State of North Dakota, for the Year 1902—Continued.

NAME OF COUNTIES	STATE TAXES			SCHOOL TAXES			
	Revenue and Interest Funds	State Bond Sinking Fund	Educational Institution Tax Fund	County Tuition: Two Mill Tax	County Tuition: School Poll	Special	Interest and Principal on State Loans
Barnes	$24,480 74	$ 1,138 65	$ 5,693 26	$11,386 47	$ 2,187	$ 54,693 37	
Benson	12,546 60	583 55	2,917 82	5,835 65	2,128	35,686 69	
Billings	4,848 29	225 50	1,127 51	2,255 02	217	2,245 63	
Bottineau	9,398 42	437 18	2,185 62	4,371 19	3,238	29,693 88	
Burleigh	14,025 89	652 32	3,261 78	6,523 61	1,136	18,713 87	
Cass	63,735 66	2,966 12	14,830 67	29,661 37	4,326	137,368 95	
Cavalier	14,971 72	696 37	3,481 85	6,963 60	2,921	38,499 38	
Dickey	13,957 29	649 19	3,246 08	6,492 25	1,310	28,391 59	
Eddy	9,611 32	447 04	2,235 19	4,470 42			
Emmons	6,371 19	296 33	1,481 67	2,963 34	1,104	10,201 58	
Foster	8,981 97	417 77	2,088 83	4,177 66	752	19,198 06	
Grand Forks	43,982 13	2,045 68	10,228 44	20,456 81	3,749	85,422 21	
Griggs	10,962 99	509 91	2,560 49	5,099 03	1,162	24,762 57	
Kidder	5,814 27	270 42	1,354 23	2,704 20	415	7,935 58	
LaMoure	12,962 43	602 86	3,014 58	6,029 04	1,278	32,037 78	
Logan	4,264 83	199 27	992 15	1,943 77	439	4,001 81	
McHenry	7,952 58	369 88	1,849 43	3,698 87	2,921	28,933 03	
McIntosh	6,067 77	282 22	1,411 11	2,822 21	927	6,586 35	
McLean	6 485 69	301 66	1,508 30	3,016 60	1,498	12,206 14	
Mercer	3,437 43	159 89	799 40	1,195 36	350	4,736 46	
Morton	16,481 27	766 57	3,832 85	7,665 71	1,671	27,609 04	
Nelson	13,132 52	610 80	3,054 10	6,108 87	1,661	27,667 15	$ 151 43
Oliver	2,064 47	96 02	480 11	960 22	309	2,345 37	
Pembina	23,681 15	1,101 05	5,507 26	11,015 12	2,938	61,734 58	
Pierce	5,761 73	267 99	1,339 94	2,679 87	1,631	19,176 87	
Ramsey	15,135 60	703 82	3,519 94	7,039 96	2,143	38,721 96	354 98

Ransom	12,596 35	586 04	2,929 27	5,858 64	.....	30,463 23	
Richland	39,023 84	1,815 07	9,075 31	18,150 65	3,279	58,120 98	
Rolette	5,826 30	269 70	1,354 82	2,709 76	1,525	15,857 25	
Sargent	11,753 06	546 58	2,733 25	5,466 64	1,388	25,324 97	
Stark	11,686 88	543 57	2,717 86	3,452 10	1,050	17,057 55	
Steele	13,038 92	606 37	3,032 33	6,064 65	1,165	19,203 93	
Stutsman	20,654 92	960 69	4,803 47	9,606 94	1,819	33,371 86	
Towner	9,633 24	447 94	2,240 17	4,480 48	1,901	29,215 69	
Traill	25,633 51	1,192 25	5,961 26	11,922 55	2,029	47,116 90	
Walsh	29,458 32	1,369 89	6,850 32	13,700 75	3,401	70,639 77	
Ward	12,608 65	587 49	2,935 90	5,864 38	4,724	44,083 23	
Wells	14,776 74	687 29	3,436 44	6,872 92	1,678		
Williams	3,823 89	177 84	887 07	1,778 56	740	13,649 35	
Total	$571,630 57	$ 26,588 78	$132,960 08	$263,465 24	$ 67,101	$ 1,162,674 61	$ 506 41

Abstract of Tax Lists of the Several Counties in the State of North Dakota, for the Year 1902—Continued.

NAME OF COUNTIES	COUNTY TAXES				CITY AND TOWN TAXES			
	Revenue	Interest	Road and Bridge	Other Special Taxes	City	Township	Delinquent Road	Other Special Taxes
Barnes	$31,313 58	$ 8,539 81	$ 5,831 46	.....	$11,752 65	$ 7,811 43	$ 3,641 24	$ 4,017 48
Benson	17,215 14	6,419 19	8,279 42	2,626 05	1,199 74	3,086 23	1,096 18	2,275 79
Billings	9,020 09	789 26	.....	2,818 78				
Bottineau	14,206 87	6,556 87	4,371 19	2,185 62	5,493 24	344 87	1,791 16	2 25
Burleigh	26,094 68	8,806 95	3,914 19	2,935 64	17,265 28	1,319 47		
Cass	62,325 12	4,449 31	10,381 61	6,150 29	84,980 28	31,057 83	7,277 66	20,757 96
Cavalier	21,935 86	2,785 47	3,829 90	4,526 35	7,399 68	19,763 37	3,413 35	1,326 41
Dickey	15,255 93	2,596 88	1,948 15	7,114 00	5,675 20	4,786 85	3,299 42	649 87
Eddy	20,116 65	2,458 68	6,929 02					
Emmons	11,853 36	3,963 34	2,815 16	889 01	1,369 50			
Foster	13,786 28	626 65	12,115 10	5,848 74	3,246 21	1,317 42	919 00	
Grand Forks	71,598 95	.....	20,456 81	.....	74,290 70	23,152 76	3,487 81	36,419 20
Griggs	11,217 97	2,039 64	3,569 37	1,529 73	.....	8,706 10	1,878 31	522 79
Kidder	10,141 26	4,597 34	.....	2,163 47	591 16	1,995 83		
LaMoure	8,139 20	1,540 50	7,783 46	3,918 93	2,336 61	3,115 57	2,278 43	14 33
Logan	7,933 15	1,388 99	992 15	496 07				
McHenry	12,946 05	3,144 04	7,397 73	8,137 52	440 19	.....	3,840 00	1,405 49
McIntosh	9,877 61	2,116 75	2,548 11	2,116 75				
McLean	11,013 41	1,508 30	7,652 04	3,469 09	300 81			
Mercer	4,781 45	1,195 36	1,195 36	3,287 25				
Morton	26,063 41	3,832 85	16,364 41	2,682 99	8,472 17	604 29	.....	652 05
Nelson	12,216 34	1,831 89	5,837 14	3,970 46	894 58	6,531 40	4,808 96	3,395 49
Oliver	3,361 86	480 11	960 22	960 22	381 00			
Pembina	36,846 85	.....	9,912 18	2,338 86	17,814 48	17,318 98	2,029 19	
Pierce	10,049 53	2,679 87	9,385 92	2,683 65	541 51			
Ramsey	24,991 45	3,871 36	9,855 71	.....	10,283 87	6,252 20	2,515 15	2,436 26

Ransom	20,798 79	4,923 70	1,172 19	1,015 23	7,458 14	4,219 51	1,997 24	3 35
Richland	45,376 67	4,537 69	8,167 91	.....	22,453 63	17,160 09	5,049 15	5,571 50
Rolette	7,451 99	3,117 05	6,097 60	946 88	1,374 75	1,122 27	1,966 77	1,585 40
Sargent	13,120 81	2,733 30	1,093 27	1,093 27	535 32	3,935 16	3,247 43	1,400 13
Stark	14,844 01	1,726 04	3,452 10	2,071 25	3,005 74			
Steele	10,006 65	.....	3,638 80	.....	.....	8,342 57	.....	2,249 95
Stutsman	32,663 60	6,244 51	9,733 20	.....	27,736 36	1,770 38	824 26	576 34
Towner	13,298 85	2,240 17	2,688 12	10,070 92	4,866 63	1,908 62	2,483 07	
Traill	20,864 40	5,961 25	10,134 07	.....	20,486 20	11,834 99	1,468 00	993 77
Walsh	36,993 10	684 75	10,275 67	.....	.....	37,384 81	2,021 83	
Ward	19,983 72	1,171 55	19,360 49	10,303 68	6,606 13	1,742 63	39 07	1,368 51
Wells	26,459 83	2,749 17	3,092 81	2,061 87	34,574 32	1,745 89	1,974 00	6,349 13
Williams	12,441 31	1,778 56	5,410 50					
Total	$778,605 77	$115,087 15	$248,642 54	$100,412 57	$384,096 08	$228,331 52	$ 63,346 66	$ 92,973 45

Abstract of Assessment of Real Property in North Dakota, State

NAME OF COUNTIES	No. of Acres	Average Value Per Acre	Value of Land Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Lands
Barnes	$ 891,463	$3 83	$ 3,414,904	$ 137,674
Benson	471,305	3 19	1,508,462	92,256
Billings	427,013	72	311,556	5,535
Bottineau	494,364	3 00	1,486,347	84,708
Burleigh	712,394	2 02	1,441,526	47,173
Cass	1,090,266	6 78	7,399,904	513,675
Cavalier	720,827	3 58	2,581,651	97,643
Dickey	603,083	3 07	1,854,936	44,119
Eddy	268,771	3 59	966,279	58,523
Emmons	574,269	1 83	1,050,889	13,885
Foster	348,963	3 66	1,278,524	58,320
Grand Forks	874,960	5 81	5,080,553	378,081
Griggs	409,782	3 75	1,537,275	105,143
Kidder	526,145	1 56	821,862	27,471
LaMoure	630,458	3 03	1,916,649	60,345
Logan	363,435	1 58	577,479	17,040
McHenry	321,604	2 28	735,907	90,281
McIntosh	378,908	1 96	742,12C	46,314
McLean	546,368	1 91	1,044,484	23,370
Mercer	432,082	1 16	501,412	4,530
Morton	1,093,509	1 74	1,901,081	39,690
Nelson	551,922	3 40	1,877,282	100,455
Oliver	264,622	1 58	419,654	7,051
Pembina	693,706	4 48	3,120,022	253,695
Pierce	276,953	2 87	794,195	54,031
Ramsey	574,238	3 68	2,214,550	118,661
Ransom	488,893	3 48	1,698,985	59,917
Richland	858,400	6 15	5,290,762	342,270
Rolette	292,506	2 92	855,863	38,798
Sargent	470,426	2 82	1,330,693	57,990
Stark	544,042	1 14	618,249	52,947
Steele	433,178	4 76	2,062,196	134,464
Stutsman	1,042,519	2 43	2,538,384	149,249
Towner	414,867	3 70	1,534,363	104,125
Traill	541,619	6 69	3,619,711	222,408
Walsh	761,338	5 51	4,200,384	304,179
Ward	383,947	2 28	877,218	50,430
Wells	614,591	3 37	2,073,695	162,642
Williams	15,744	2 23	35,155	9,725
Total as Equalized by County Board	$21,403,435	$3 24	$69,447,961	$ 4,210,707
Changes made by the State Board	.....	.....	+3,867,200	—41,894
Value as Equalized by State Board	$21,403,435	.....	$73,315,161	$ 4,168,813

as Returned by the County Boards and Equalized by the Board, 1903.

Value of Town or City Lots, Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Town or City Lots	Total Assessed Value of Lands or Lots, Including Structures and Other Improvements	Total Value as Left by the Town Board of Review	Total Value as Equalized by the County Board	Total Value as Equalized by the State Board
$ 157,238	$ 281,778	$ 3,594,555	$ 3,601,431	$ 3,991,594	$ 3,991,594
78,602	127,975	1,709,194	1,709,517	1,735,444	1,807,295
238	1,900	434,792	.....	319,229	319,229
103,944	162,368	1,722,777	.....	1,722,777	1,837,367
543.716	273,080	.....	.....	2,305,495	2,305,495
1,307,656	1,624,953	10,577,916	10,583,405	10,553,369	10,846,188
112,122	140,685	.....	2,232,922	2,529,414	2,932,101
97,299	112,341	2,299,605	2,310,183	2,244,122	2,108,695
23,929	56,970	1,070,015	.....	1,070,015	1,105,701
47,788	17,715	1,120,630	.....	1,130,277	1,130,277
47,540	68,155	1,415,301	.....	1,415,301	1,452,539
863,044	1,237,252	6,938,830	.....	7,610,248	7,558,930
50,191	146,646	1,794,531	1,795,691	1,865,541	1,839,255
18,648	25.642	870,192	251,399	893,623	893,623
58,702	81,353	1,982,838	913,786	2,025,780	2,117,049
6,145	6,015	.....	.....	554,181	606,679
58,692	.....	.....	.....	907,450	884,880
14,459	26,785	834,824	.....	834,824	829,678
26,811	37,665	1,124,540	55,120	1,124,540	1,132,330
158	1,820	430,011	.....	504,900	507,920
258,214	179,501	2,302,110	589,858	2,378,486	2,378,486
62,345	135,637	2,280,874	2,283,396	2,308,008	2,175,719
375	31	341,700	.....	427,111	427,111
114,937	283,672	3,384,680	3,386,518	3,488,688	3,772,326
67,965	59,715	946,312	155,257	963,438	975,906
214,803	268,223	2,532,426	2,547,270	2,572,788	2,816,237
65,557	132,197	1,937,537	1,942,110	1,951.209	1,956,656
181,048	401,457	5,005,636	131,854	5,525,438	6,215,537
29,850	66,075	1,001,271	.....	990,586	990,586
21,684	52,301	1,388,811	1,388,849	1,405,745	1,462,668
97,940	162,808	802,707	253,994	834,786	931,944
29,761	57,272	2,234,558	2,234,558	2,283,693	2,283,693
221,451	374,413	3,283,497	3,308,019	3,283,497	3,283,497
66,216	135,370	1,690,783	1,690,039	1,687,247	1,840,074
144,236	262,191	3,539,919	3,538,890	3,558,859	4,248,546
217,615	430,854	3,930,629	3,879,279	3,961,568	5,153,032
172,675	283,842	1,269.851	1,255,443	1,331,793	1,384,165
56,185	97,758	.....	.....	2,414,648	2,390,280
48,822	62,580	148,885	118,083	156,282	156,282
$ 5,618,425	$ 7,584,901	.....	.....	$86.861,994	
+70,176	+292,094				
$ 5,688,601	$ 7,876,995	.....	.....	.....	$ 91,049,570

Abstract of Assessment of Real Property in Unorganized Coun
Equalized by the

NAME OF COUNTIES	No. of Acres	Average Value Per Acre	Value of Land Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Lands
McKenzie, Wallace and Dunn	339,845	$0 53	$ 180,117	$ 3,991
Old Williams.....	129,744	53	78,764	.....
Bowman.....	99,133	53	52,540	.....
Hettinger, west from Rng. 93	287,603	53	152.429	.....
Hettinger, east from Rng. 93	186,188	53	98,679	.....
County Board.....	1,042,513	$0 35	$ 364,874	$ 3,991
Change by State Board,...	.....	....	+197,665	
As Equalized by the State Board.....	1,042,513	$0 53	$ 562,529	$ 3,991

ties of North Dakota, as Returned by the County Boards and State Board, 1903.

Value of Town or City Lots, Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Town or City Lots	Total Assessed Value of Lands or Lots, Including Structures and Other Improvements	Total Value as left by the Town Board of Review	Total Value as Equalized by the County Board	Total Value as Equalized by the State Board
.....	.....	$ 122,936	.....	$ 122,936	$ 184,108
.....	.....	45,410	.....	45,410	78,764
.....	.....	34,693	.....	34,693	52,540
.....	.....	100,660	.....	100,660	152,429
.....	.....	65,166	.....	65,166	98,679
.....	.....	$ 368,865	.....	$ 368,865	
.....	.....	.....	.....	.....	$ 566,520

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903.

NAME OF COUNTIES	Total Value as Equalized by the State Board	Total Value as Equalized by the County Board	1—HORSES							
			One Year Old		Two Years Old		Three Years Old and Over		Stallions Kept for Service	
			No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	$ 1,021,487	$ 983,839	687	$ 9,601	684	$ 14,967	9,440	$ 314,304	26	$ 3,900
Benson	921,390	917,984	473	6,524	476	10,517	7,753	256,888	23	3,450
Billings	578,823	660,641	792	7,920	736	13,248	3,232	75,629	62	9,300
Bottineau	982,814	922,624	618	8,492	581	12,725	10,761	355,040	26	3,900
Burleigh	701,723	692,952	397	4,750	404	7,071	3,790	102,367	23	3,450
Cass	2,469,579	2,401,900	1,173	16,389	1,173	25,824	15.125	499,245	37½	5,625
Cavalier	948,424	857,219	844	11,705	881	19,359	10,223	336,552	22	3,300
Dickey	606,435	587,409	685	9,604	657	14,195	4,007	128,767	41½	6,225
Eddy	343,406	325,040	293	4,076	247	5,441	3,127	103,204	9	1,350
Emmons	553,459	559,250	1,033	12,524	1,208	19,979	4,501	121,309	27	4,050
Foster	440,757	466,279	243	3,780	207	4,466	3,811	112,293	12	1,800
Grand Forks	1,971,933	1,932,130	809	11,342	825	18,247	11,760	382,073	27	4,050
Griggs	648,669	645,643	417	5,829	365	8,017	5,768	190,047	18	2,700
Kidder	287,436	300,538	419	5,040	243	4,380	1,850	50,948	18	2,700
LaMoure	602,329	576,046	550	7,669	522	11,482	4,626	153,249	22	3,300
Logan	268,065	274,751	320	3,953	234	4,275	1,882	52,456	7	1,050
McHenry	1,092,259	1,132,744	579	8,174	573	12,695	10,440	345,313	27	4,050
McIntosh	458,148	459,080	603	7,447	613	10,954	3,489	94,929	6	900
McLean	776,514	767,513	785	9,403	752	13,554	8,205	220,947	39	5,350
Mercer	260,702	257,117	401	4,812	439	7,902	1,800	48,384	16	2,400
Morton	1 008,725	1,054,706	1,402	16,824	1,278	23,004	4,710	126,934	29	4,350
Nelson	815,810	800,959	574	7,954	618	13,641	6,854	226,680	27	4,050
Oliver	167,703	178,895	182	2,149	177	3,192	1,339	36,235	17	2,550
Pembina	1,104,435	1,173,372	894	12,981	1,427	26,026	9,394	310,611	21	3,150

Pierce	650,952	606,551	408	5,738	360	7,892	7,334	240,862	29	4 350
Ramsey	1,097,320	1,055,777	643	9,101	528	11,620	8,772	289,583	30	4,500
Ransom	607,574	527,381	446	6,238	432	9,505	4,592	151,791	15	2 2 0
Richland	1,413,362	1,435,037	1,016	14,194	1,110	24,526	11,002	365,522	38	5,700
Rolette	544,998	497,516	387	5,375	436	9,619	5,240	173,309	11	1,650
Sargent	650,681	625,063	651	9,156	631	13,872	4,728	156,375	20	3,000
Stark	482,300	451,495	457	5,484	403	7,281	2,706	72,247	23	3,450
Steele	629,208	591,254	499	7,023	414	9,060	6,270	207,726	24	3,600
Stutsman	902,542	1,005,887	645	8,951	524	11,602	6,039	209,858	8	1,200
Towner	727,186	698,281	528	7,392	497	10,958	7,203	238,388	27	4,050
[illegible]	1,075,227	920,399	497	6,957	573	12,637	8,612	284,062	28½	4,275
[illegible]	1,319,562	1,180,378	720	9,999	715	15,776	10,899	359,407	25	3,750
[illegible]	1,800,688	1,757,050	1,003	12,347	1,067	19,281	15,692	425,097	43	6,450
[illegible]	903,270	919,343	748	10,472	635	13,926	7,438	244,594	14	2,100
[illegible]s	360,009	351,519	421	5,050	431	7,736	2,552	68,911	17	2,550
[illegible] value and [illegible]rages	.....	$31,551,562	24.242	$ 271,910	24,076	$ 432,188	25,690	$ 7,774,694	935½	$ 95,798
[illegible]zed value	$32,195,904	.....	.....	$ 322,419	.....	$ 490,452	.....	$ 8,132,136	.....	$ 139,825

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903.

NAME OF COUNTIES	Total Value as Equalized by the State Board	Total Value as Equalized by the County Board	1—HORSES							
			One Year Old		Two Years Old		Three Years Old and Over		Stallions Kept for Service	
			No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	$ 1,021,487	$ 983,839	687	$ 9,601	684	$ 14,967	9,440	$ 314,304	26	$ 3,900
Benson	921,390	917,984	473	6,524	476	10,517	7,753	256,888	23	3,450
Billings	578,823	660,641	792	7,920	736	13,248	3,232	75,629	62	9,300
Bottineau	982,814	922,624	618	8,492	581	12,725	10,761	355,040	26	3,900
Burleigh	701,723	692,952	397	4,750	404	7,071	3,790	102,367	23	3,450
Cass	2,469,579	2,401,900	1,173	16,389	1,173	25,824	15.125	499,245	37½	5,625
Cavalier	948,424	857,219	844	11,705	881	19,359	10,223	336,552	22	3,300
Dickey	606,435	587,409	685	9,604	657	14,195	4,007	128,767	41½	6,225
Eddy	343,406	325,040	293	4,076	247	5,441	3,127	103,204	9	1,350
Emmons	553,459	559,250	1,033	12,524	1,208	19,979	4,501	121,309	27	4,050
Foster	440,757	466,279	243	3,780	207	4,466	3,811	112,293	12	1,800
Grand Forks	1,971,933	1,932,130	809	11,342	825	18,247	11,760	382,073	27	4,050
Griggs	648,669	645,643	417	5,829	365	8,017	5,768	190,047	18	2,700
Kidder	287,436	300,538	419	5,040	243	4,380	1,850	50,948	18	2,700
LaMoure	602,329	576,046	550	7,669	522	11,482	4,626	153,249	22	3,300
Logan	268,065	274,751	320	3,953	234	4,275	1,882	52,456	7	1,050
McHenry	1,092,259	1,132,744	579	8,174	573	12,695	10,440	345,313	27	4,050
McIntosh	458,148	459,080	603	7,447	613	10,954	3,489	94,929	6	900
McLean	776,514	767,513	785	9,403	752	13,554	8,205	220,947	39	5,350
Mercer	260,702	257,117	401	4,812	439	7,902	1,800	48,384	16	2,400
Morton	1 008,725	1,054,706	1,402	16,824	1,278	23,004	4,710	126,934	29	4,350
Nelson	815,810	800,959	574	7,954	618	13,641	6,854	226,680	27	4,050
Oliver	167,703	178,895	182	2,149	177	3,192	1,339	36,235	17	2,550
Pembina	1,104,435	1,173,372	894	12,981	1,427	26,026	9,394	310,611	21	3,150

Pierce	650,952	606,551	408	5,738	360	7,892	7,334	240,862	29	4 350
Ramsey	1,097,320	1,055,777	643	9,101	528	11,620	8,772	289,583	30	4,500
Ransom	607,574	527,381	446	6,238	432	9,505	4,592	151,791	15	2 2 0
Richland	1,413,362	1,435,037	1,016	14,194	1,110	24,526	11,002	365,522	38	5,700
Rolette	544,998	497,516	387	5,375	436	9,619	5,240	173,309	11	1,650
Sargent	650,681	625,063	651	9,156	631	13,872	4,728	156,375	20	3,000
Stark	482,300	451,495	457	5,484	403	7,281	2,706	72,247	23	3,450
Steele	629,208	591,254	499	7,023	414	9,060	6,270	207,726	24	3,600
Stutsman	902,542	1,005,887	645	8,951	524	11,602	6,039	209,858	8	1,200
Towner	727,186	698,281	528	7,392	497	10,958	7,203	238,388	27	4,050
Traill	1,075,227	920,399	497	6,957	573	12,637	8,612	284,062	28½	4,275
Walsh	1,319,562	1,180,378	720	9,999	715	15,776	10,899	359,407	25	3,750
Ward	1,800,688	1,757,050	1,003	12,347	1,067	19,281	15,692	425,097	43	6,450
Wells	903,270	919,343	748	10,472	635	13,926	7,438	244,594	14	2,100
Williams	360,009	351,519	421	5,050	431	7,736	2,552	68,911	17	2,550
Total value and averages	.....	$31,551,562	24.242	$ 271,910	24,076	$ 432,188	25,690	$ 7,774,694	935½	$ 95,798
Equalized value	$32,195,904	.....	.....	$ 322,419	.....	$ 490,452	.....	$ 8,132,136	.....	$ 139,825

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903—Continued.

NAME OF COUNTIES	2—CATTLE									
	One Year Old		Two Years Old		Cows Three Years Old and Over		Work Oxen		All Other Ca tle Three Years Old and Over	
	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	4,389	$ 35,112	3,290	$ 39,480	6,464	$ 84,032	13	$ 204	174	$ 3,132
Benson	2,651	21,208	2,051	24,612	4,610	59,930	45	950	160	2,880
Billings	4,808	38,464	5,547	66,564	6,682	86,866	.....	.....	3,635	65,430
Bottineau	2,944	23,552	2,095	25,140	5,776	75,088	177½	3,546	256½	4,617
Burleigh	4,968	39,744	4,338	52,056	6,560	85,280	.....	.....	980	17,640
Cass	4,390	35,120	3,029	38,848	8,164	106,132	4	72	348	6,264
Cavalier	3,316	26,528	2,141	25,692	6,035	78,455	41	670	171	3,078
Dickey	5,498	43,984	4,385	52,620	7,994	103,922	.....	.....	390	7,020
Eddy	1,733	13,864	1,480	17,760	2,692	34,996	4	115	187	3,366
Emmons	5,852	46,816	5,243	62,916	7,998	103,974	1	15	454	8,172
Foster	1,622	12,976	1,697	20,364	2,796	36,348	6	120	369	6,642
Grand Forks	4,481	35,848	2,934	35,208	8,139	105,807	4	65	361	6,498
Griggs	2,225	17,800	1,645	19,740	3,259	42,367	18	425	226	4,068
Kidder	3,816	30,528	3,039	36,464	3,375	43,875	.....	.....	288	5,784
LaMoure	4,068	32,544	3,283	39,396	6,233	81,029	9	162	263	4,734
Logan	2,616	20,928	2,675	32,100	3,948	51,324	.....	.....	115	2,070
McHenry	5,315	41,520	4,583	54,996	7,789	101,257	61	1,325	457	8,226
McIntosh	4,466	35,748	3,202	38,424	7,087	92,131	.....	.....	132	2,376
McLean	4,812	38,496	4,161	49,932	7,824	101,712	26	456	625	11,250
Mercer	3,690	29,520	2,916	34,992	4,549	59,137	.....	.....	364	6,552
Morton	11,403	91,224	10,117	121,404	14,545	189,085	2	36	2,038	36,684
Nelson	4,068	32,548	2,769	33,228	5,735	74,555	5	109	130	2,340
Oliver	2,541	20,328	1,859	22,298	3,253	42,289	.....	.....	273	4,914
Pembina	3,454	27,532	2,302	27,624	5,759	74,867	12	300	177	3,186

Pierce	2,338	18,704	1,841	22,092	4,267	55,471	58	1,165	440	7,920
Ramsey	3,272	26,176	2,253	27,036	5,468	71,084	20	325	147	2,646
Ransom	3,322	26,576	2,413	28,956	5,912	76,856	2	30	166	2,988
Richland	5,902	47,216	4,071	48,852	9,641	125,333	12	240	411	7,398
Rolette	2,127	17,016	1,449	17,388	3,583	46,579	34	694	167	3,006
Sargent	5,997	47,976	4,552	54,624	7,791	101,283	.....	.....	314	5,652
Stark	4,513	36,104	3,237	38,844	5,772	75,036	.....	.....	251	4,518
Steele	2,509	20,072	1,969	23,628	3,757	48,844	9	125	295	5,310
Stutsman	4,577	36,616	4,013	48,156	6,847	89,011	13	320	562	10,116
Towner	1,761	14,088	1,257	15,084	3,559	46,267	47	885	119	2,142
Traill	2,783	22,264	1,949	23,388	5,217	67,821	.....	.....	161	2,898
Walsh	4,272	34,176	2,757	33,184	7,397	96,161	14	224	273	4,914
Ward	8,474	66,792	6,955	83,460	13,627	177,151	333	6,595	1,245	22,410
Wells	4,109	32,872	3,223	38,676	5,447	70,811	15	273	341	6,138
Williams	2,562	20,496	2,136	25,632	3,043	39,559	.....	.....	823	14,814
Total value and averages	157,642	$1,186,145	124,856	$1,521,703	238,594	$3,374,451	985½	$ 19,446	18,288½	$ 338,349
Equalized value	.....	$1,259,076	.....	$1,498,358	.....	$3,101,725	.....	$ 19,446	.....	$ 329,793

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903—Continued.

NAME OF COUNTIES	3—MULES AND ASSES						4—SHEEP		5—HOGS	
	One Year Old		Two Years Old		Three Years Old and Over					
	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	8	$ 128	4	$ 88	46	$ 1,518	1,480	$ 2,072	3,403	$ 10,209
Benson	4	64	10	220	131	4,323	1,175	1,645	2,176	6,528
Billings	.....	.....	.....	.....	12	396	103,860	145,404	71	213
Bottineau	7	112	11	242	258	8,514	391	547	2,307	6,921
Burleigh	1	16	6	132	25	825	13,145	18,403	844	2,532
Cass	18	288	18	396	349	11,517	3,408	4,771	8,040	24,120
Cavalier	5	80	.....	.....	143	4,719	1,189	1,665	3,011	9,033
Dickey	25	400	3	66	37	1,221	17,106	23,948	2,006	6,018
Eddy	4	64	9	198	88	2,904	724	1,014	937	2,811
Emmons	2	32	.....	.....	17	561	18,509	25,913	1,995	5,985
Foster	8	128	13	286	165	5,445	1,179	1,651	943	2,849
Grand Forks	21	336	15	330	244	8,052	1,773	2,482	4,604	13,812
Griggs	9	154	12	264	96	3,168	4,908	6,871	1,756	5,268
Kidder	4	64	7	154	19	627	17,273	24,182	220	660
LaMoure	23	368	11	242	70	2,310	6,854	9,596	1,432	4,296
Logan	3	48	1	22	7	231	15,013	21,018	900	2,700
McHenry	10	160	26	572	250	8,250	2,047	2,904	1,621	4,863
McIntosh	.....	.....	2	44	13	429	8,107	11,350	2,481	7,443
McLean	21	336	8	196	116	3,828	7,606	10,648	1,765	5,285
Mercer	.....	.....	.....	.....	4	132	13,272	18,581	870	2,610
Morton	3	48	.....	.....	25	825	33,301	46,621	1,785	5,355
Nelson	23	368	14	308	202	6,666	2,018	2,825	2,154	6,462
Oliver	.....	.....	.....	.....	6	198	5,043	7,060	564	1,692
Pembina	.....	.....	1	22	35	1,155	3,709	5,113	3,636	10,908

Pierce	1	16	2	44	.....	451	667	934	2,045	6,135
Ramsey	4	64	4	88	222	7,326	1,708	2,391	2,352	7,056
Ransom	1	16	2	44	41	1,353	2.852	3,993	2,048	6,144
Richland	14	224	8	176	297	9,801	11,112	15,557	5,698	17,094
Rolette	5	80	6	132	105	3,465	1,107	1,550	1,787	5,361
Sargent	3	48	4	88	43	1,419	4,797	6,716	3,345	10,035
Stark	1	16	.....	.....	11	363	15,804	22,126	1,005	3,015
Steele	14	224	21	462	118	3.894	1,005	1,407	2,353	7,059
Stutsman	11	176	10	220	69	2,277	25,750	36,050	1,545	4,635
Towner	8	128	19	418	356	11,748	659	923	2,505	7,515
Traill	33	528	62	1,364	574	18,942	2,152	3,012	4,459	13,377
Walsh	.....	.....	.....	.....	37	1,224	1,486	2,080	4,168	12,504
Ward	22	352	20	440	415	13,695	4,175	5,845	2,223	6,669
Wells	5	80	5	110	113	3,729	2,902	4,063	2,199	6,597
Williams	2	32	4	88	29	957	6,669	9,337	165	495
Total value and averages	323	$ 4,646	338	$ 6,931	4,788	$ 152,944	365,935	$ 581,306	87,418	$ 228,753
Equalized value	.....	$ 5,178	.....	$ 7,456	.....	$ 160,455	.....	$ 512,268	.....	$ 262,264

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903—Continued.

NAME OF COUNTIES	6						7		8	
	A—Sleighs and Sleds		B—Bicycles		C—Wagons, Carriages and all other Wheeled Vehicles		Melodeons, Organs and other Musical Instruments		Piano Fortes	
	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
Barnes	305	$ 1,400	30	$ 139	3,160	$ 33,864	194	$ 2,189	160	$ 11,200
Benson	421	2,082	.....	.....	2,537	26,124	144	2,040	78	5,460
Billings	6	70	.....	.....	326	8,150	15	345	9	630
Bottineau	1,170	5,839	137	685	3,841	34,820	123	2,334	87	6,090
Burleigh	251	1,325	43	340	1,328	17,807	82	1,550	112	7,840
Cass	798	4,622	581	3,454	5,737	92,576	523	8,092	746	52,220
Cavalier	1,077	5,351	57	188	3,298	33,228	135	1,349	98	6,860
Dickey	75	324	59	295	1,292	11,472	153	1,945	85	6,050
Eddy	189	831	8	56	956	10,181	50	463	37	2,590
Emmons	147	732	17	77	1,601	20,111	76	775	19	1,330
Foster	85	725	22	190	1,058	14,535	62	1,130	60	4,200
Grand Forks	627	3,385	618	3,297	4,425	52,856	476	5,246	730	51,730
Griggs	404	2,268	168	1,042	1,942	39,288	128	1,896	69	4,830
Kidder	97	580	10	51	635	7,290	56	720	13	910
LaMoure	136	475	41	235	1,423	16,022	97	1,472	51	3,570
Logan	36	152	8	44	816	11,118	26	303	1	70
McHenry	517	2,212	97	625	3,297	41,745	155	2,389	48	3,360
McIntosh	17	85	6	30	1,152	17,366	68	895	5	350
McLean	233	995	26	115	2,585	28,740	101	1,010	20	1,400
Mercer	49	227	9	53	598	7,691	16	150	.....	.....
Morton	142	707	97	567	1,786	23,651	99	1,379	111	7,770
Nelson	602	3,096	124	1,138	2,508	30,192	165½	1,991	76	5,320
Oliver	72	456	1	10	449	5,030	10	103	1	70
Pembina	812	3,564	188	938	3,555	37,294	480	6,920	289	20,230

Pierce	346	1,501	51	252	2,294	24,164	69	659	34	2,380
Ramsey	586	2,893	30	184	2,857	31,057	169	1,975	172	12,040
Ransom	124	526	16	100	1,414	15,046	136	1,270	122	8,510
Richland	674	3,210	54	309	4,485	68,080	408	6,105	194	13,580
Rolette	871	4,182	12	80	1,879	23,852	96	1,221	39	2,730
Sargent	156	798	48	264	1,585	16,977	143	1,509	59	4,130
Stark	21	154	22	220	901	14,064	51	678	71	4,970
Steele	182	560	27	70	2,130	25,608	157	1,558	74	5,180
Stutsman	210	1,232	71	640	1,060	33,297	89	1,460	152	10,640
Towner	624	3,530	41	216	2,372	25,271	112	1,512	85	5,950
Traill	613	2,523	108	546	3,521	24,949	302	3,048	177	12,390
Walsh	840	3,739	68	290	3,850	36,028	342	3,556	236	16,520
Ward	914	4,304	200	1,157	5,380	57,130	332	3,623	131	9,170
Wells	279	1,284	25	114	2,293	31,432	116	1,241	65	4,550
Williams	178	1,366	23	127	695	12,016	47	638	47	3,290
Total value and averages	.....	$ 73,305	.....	$ 18,138	.....	$ 1,060,122	.....	$ 76,739	.....	$ 283,396
Equalized value	.....	$ 73,305	.....	$ 18,138	.....	$ 1,060,122	.....	$ 76,739	.....	$ 320,140

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903—Continued.

NAME OF COUNTIES	9	10	11—THRESHING MACHINES				12	13	14
	Household Furniture	Agricultural Tools, Implements and Machinery	A—Separators and Horse Powers		B—Engines and Boilers		Gold and Silver Plate and Plated Ware	Diamonds, Watches and Jewelry	Franchises, Annuities, Royalties, Patent Rights
			No.	Value in Dollars	No.	Value in Dollars			
Barnes	$ 32,410	$ 61,637	191	$ 23,954	193	$ 43,113	$ 3	$ 8	$.....
Benson	15,231	55,590	149½	18,527	161¾	35,747	85	253	.....
Billings	4,355	5,185	1	75	1	50	50	85	.....
Bottineau	18,243	37,580	104	12,820	122	26,319	511	800	.....
Burleigh	46,420	16,709	15	1,956	6	1,320	735	2,945	.....
Cass	204,448	143,900	230	30,068	257	57,282	4,700	5,724	88
Cavalier	13,258	51,123	162	19,876	167	37,178	.....	.....	.....
Dickey	13,132	13,730	49½	6,328	28	6,374	25	235	.....
Eddy	5,934	22,380	48	6,075	64	14,346	30	100	.....
Emmons	8,113	23,179	41½	5,103	6	1,375	.....	.....	152
Foster	7,914	22,400	73	8,999	73	16,451	120	40	.....
Grand Forks	144,291	79,084	217	25,044	205	46,795	2,530	14,367	.....
Griggs	17,562	52,668	93½	11,889	97 7/12	23,242	.....	65	.....
Kidder	6,950	7,543	14⅘	1,852	7	1,627	.....	345	.....
LaMoure	12,601	22,176	53⅛	7,665	50⅚	11,395	.....	80	.....
Logan	2,520	12,312	15⅜	1,960	⅛	20	45	.....	.....
McHenry	22,458	70,855	104	13,601	116	26,600	5	269	.....
McIntosh	10,958	29,800	62	7,928	2	456	20	15	.....
McLean	12,634	31,207	76	9,743	48	11,305	5	74	3,500
Mercer	23	9,291	.....	1,989	.....	.....	.....	.....	.....
Morton	25,314	22,825	43	5,361	9	2,051	995	2,541	.....
Nelson	40,329	49,128	105¾	13,378	108¾	23,594	90	1,240	1,000
Oliver	2,595	5,591	.....	1,594	.....	723	.....	.....	.....
Pembina	46,7	77,117	155	19,352	160	35,548	105	343	.....

Pierce	9,107	50,824	111	13,961	108	25,137	25	.....	.....
Ramsey	34,446	57,970	167 5/6	20,852	177 3/4	40,957	15	103	.....
Ransom	18,148	22,823	49 3/8	6,375	58 1/6	13,064	.....	13	.....
Richland	50,674	75,078	132	16,268	148	33,160	45	230	.....
Rolette	13,640	36,293	72 31/40	18,232	84 19/28	19,043	225	215	.....
Sargent	10,179	24,107	40	4,935	45	10,304	25	.....	.....
Stark	22,961	15,934	51	6,507	10	2,232	.....	25	.....
Steele	16,740	44,412	88	11,015	90 3/5	20,264	20	365	10
Stutsman	35,909	52,852	119	21,026	86	19,835	320	745	.....
Towner	24,689	57,580	130	18,388	144	32,894	195	475	15
Traill	32,415	63,721	.....	7,745	.....	31,374	45	95	60
Walsh	55,655	80,769	183	23,022	206	46,585	145	400	.....
Ward	56,747	97,088	103	13,173	86	19,607	785	1,312	25
Wells	19,063	59,845	96	11,974	109	25,233	30	280	.....
Williams	16,109	9,861	5	371	4	913	60	981	6
Total value and averages	$ 1,075,727	$ 1,536,228	.....	$ 433,204	.....	$ 692,207	$ 11,989	$ 34,768	$ 4,856
Equalized value	$ 1,130,906	$ 1,672,167	.....	$ 458,981	.....	$ 763,543	$ 11,989	$ 34,768	$ 4,856

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903—Continued.

NAME OF COUNTIES	15	16	17	18	19	20	21	22	
	Steamboats and Vessels of every description	Goods and Merchandise	Manufacturer's Materials and Manufactured Articles	Manufacturer's Tools, Implements and Machinery, including Engines and Boilers	Moneys other than that of Banks, Bankers or Brokers	Credits other than that of Banks, Bankers or Brokers	Bonds and Stock other than Bank Stocks	Shares of Bank Stock	
								No.	Value in Dollars
Barnes	$.....	$ 127,675	$ 3,240	$ 5,850	$ 4,508	$ 5,175	$ 100	1,100	$ 60,229
Benson	.....	154,495	996	2,288	3,550	31,875	.....	1,150	52,312
Billings	.....	4,100	.....	.....	.....	.....	.....	.....	.....
Bottineau	264	116,967	164	2,250	5,295	18,747	165	1,416	37,127
Burleigh	2,000	107,547	275	5,740	4,241	1,404	.....	1,303	42,643
Cass	.....	574,240	4,075	50,693	36,085	20,900	6,216	.....	70,434
Cavalier	.....	113,050	3,520	1,420	.....	200	.....	.....	40,748
Dickey	.....	64,773	225	8,555	600	6,080	.....	550	29,220
Eddy	.....	32,774	1,920	1,190	2,100	500	.....	350	19,760
Emmons	100	35,607	233	1,515	795	4,930	175	295	13,275
Foster	.....	54,085	110	850	1,375	4,175	.....	.....	51,918
Grand Forks	.....	416,920	11,995	42,885	105,435	39,810	830	.....	116,897
Griggs	.....	78,900	4,081	3,445	23,600	4,510	.....	500	25,930
Kidder	10	24,435	.....	550	3,127	3,257	.....	150	6,300
LaMoure	.....	71,584	1,060	1,528	675	12,285	2,960	610	33,320
Logan	.....	7,850	.....	.....	500	.....	.....	.....	15 500
McHenry	.....	99,531	322	3,115	1,020	3,635	2,925	.....	40,050
McIntosh	.....	32,635	3,350	3,125	6,865	6,400	.....	.....	13,808
McLean	.....	72,958	11,600	6,054	1,280	2,859	.....	590	33,240
Mercer	1,500	6,950	80	450	.....	.....	.....	.....	.....
Morton	200	101,365	2,551	11,840	1,000	.....	.....	1,100	66,700
Nelson	15	93,378	515	4,511	6,325	24,053	.....	750	34,744
Oliver	.....	1,150	1,900	100	.....	.....	.....	.....	.....
Pembina	.....	176,260	1,060	2,860	800	5,650	.....	.....	51,362

Pierce	.....	39,880	50	3,785	1,896	.....	500	.....	18,888
Ramsey	1,000	194,575	880	18,160	1,665	2,825	.....	.....	94,622
Ransom	.....	61,112	180	4,948	1,200	50	200	1,700	91,800
Richland	.....	198,965	4,035	14,491	22,640	23,990	.....	22	93,913
Rolette	.....	52,490	100	1,555	175	4,700	.....	450	31,380
Sargent	.....	55,156	2,275	5,645	600	634	.....	625	33,450
Stark	.....	65,935	180	9,700	.....	.....	.....	.....	34,440
Steele	.....	57,099	710	1,840	8,090	21,575	.....	450	23,850
Stutsman	.....	126,533	1,200	3,859	3,200	2,325	1,000	1,435	63,250
Towner	.....	95,380	1,825	4,220	1,075	4,400	155	.....	20,948
Traill	.....	145,000	1,265	4,813	18,073	75,385	.....	.....	65,571
Walsh	.....	183,150	525	8,990	19,015	28,660	.....	.....	113,227
Ward	.....	302,464	7,060	25,088	16,708	15,129	7,576	2,200	82,678
Wells	.....	111,468	950	5,405	135	37,190	.....	1,280	67,790
Williams	950	51,733	4,735	2,156	2,490	1,510	200	250	11,000
Total value and averages	$ 5,839	$ 4,210,519	$ 79,242	$ 275,469	$ 306,138	$ 414,818	$ 23,002	.....	$ 1,753,639
Equalized value.	$ 6,039	$ 4,310,169	$ 79,242	$ 275,469	$ 306,138	$ 414,818	$ 23,002	.....	$ 1,702,324

Abstract of Assessment of Personal Property in North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903—Continued.

NAME OF COUNTIES	23		24	25			26	27	28
	Shares of Capital Stock Foreign Companies and Associations		Stock and Furniture of Sample Rooms, Eating Houses, Billiard and Similar Tables	Elevators, Warehouses and Grain Therein, Wherever Situated			Improvements, except Plowing on U. S. or R. R. Lands	Gas and Water Mains and Pipes	All Other Property Not Included in the Preceding 27 Items
	No.	Value in Dollars		A—Elevators	B—Warehouses and All Others	C—Grain Therein			
Barnes	....	$ 600	$ 1,035	$ 63,142	$ 2,295	$ 4,318	$ 4,768	$	$ 9,888
Benson	....	100	1,836	77 700	35	1,420	27,906	100	5,899
Billings	....	.....	65	.....	.....	.....	36,573	50	9,606
Bottineau	....	.....	2,726	36,597	698	3,138	66,543	10	17,646
Burleigh	....	.....	.....	6,143	600	1,000	22,018	25,000	49,899
Cass	....	.....	8,491	159.304	15,335	11,844	74,600	5,000	53,077
Cavalier	....	75	7,475	53,300	360	200	31,379	.....	7,450
Dickey	...	.....	750	22,850	2,200	3,550	5,466	.....	4,266
Eddy	....	.....	50	20,850	.....	275	8,099	419	1,320
Emmons	....	.....	390	6,500	190	1,008	8,337	15	7,196
Foster	....	9,350	1,745	20,450	100	5,717	1,955	.....	3,075
Grand Forks	....	1,645	2,350	93,304	500	6,243	1,745	40,000	38,599
Griggs	....	.....	245	29,348	.....	942	10,725	.....	5,475
Kidder	....	.....	10	1,500	1,000	.....	12,885	.....	1,088
LaMoure	....	.....	593	30,854	1,600	5,023	7,197	.....	7,582
Logan	....	.....	275	2,200	.....	.....	16,944	.....	4,077
McHenry	....	95	918	20,211	4,490	.....	113,800	25	23,698
McIntosh	....	.....	.....	12,240	.....	560	6,129	.....	2,928
McLean	....	.....	650	11,150	650	2,064	60,913	.....	995
Mercer	....	.....	.....	.....	.....	8,500	5,958	.....	2,818
Morton	....	.....	1,890	16,000	1,485	2,515	16,864	.....	30,760
Nelson	1	70	580	39,653	500	10,422	8,136	.....	10,678
Oliver	....	.....	.....	.....	.....	806	4,670	.....	.....

Pembina	....	102	375	95,700	375	2,777	900	1,000	13,597
Pierce	....	3,000	3,075	20,800	1,700	....	48,316	....	7,278
Ramsey	....	50	4,235	78,050	....	3,305	23,319	....	13,146
Ransom	....	....	490	23,700	800	3,418	3,885	15	13,131
Richland	....	....	285	71,675	775	4,005	2,200	....	27,816
Rolette	....	....	225	23,350	750	945	21,881	....	2,510
Sargent	....	500	290	47,996	6,780	3,861	5,499	135	4,388
Stark	....	....	1,025	5,900	1,725	280	18,045	....	8,841
Steele	300	80	1,855	29,496	1,700	12,597	895	....	5,185
Stutsman	....	....	660	26,850	1,800	3,795	16,370	....	14,556
Towner	....	....	200	39,025	1,900	625	20,467	....	6,265
Traill	....	132	665	86,465	1,625	12,068	30	....	13,699
Walsh	....	....	525	105,275	300	5,490	3,995	....	10,305
Ward	....	....	6,150	21,550	1,715	5,318	185,428	....	13,119
Wells	....	210	3,875	53,571	290	779	25,308	75	6,737
Williams	....	....	1,145	....	....	....	34,373	....	8,322
Total value and averages	....	$ 16,009	$ 57,129	$ 1,413,454	$ 54,273	$ 128,808	$ 964,521	$ 71,844	$ 466,915
Equalized value	....	$ 16,009	$ 57,129	$ 1,452,699	$ 54,273	$ 128,808	$ 964,521	$ 71,844	$ 466,915

Abstract of Assessment of Personal Property in Unorganized Counties of North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903.

NAME OF COUNTIES	Total Value as Equalized by the State Board	Total Value as Equalized by the County Board	1—HORSES							
			One Year Old		Two Years Old		Three Years Old and Over		Stallions Kept for Service	
			No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
McKenzie, Wallace and Dunn	$338,782	$360,394	437	$ 4,370	428	$ 6,677	2,032	$ 44,907	24	$ 3,600
Old Williams	103,640	108,944	195	1,950	170	2,612	591	13,061	7	1,050
Bowman	101,838	111,552	75	750	58	905	406	8,973	....	....
Hettinger, range 93 west	111,563	116,515	107	1,070	87	1,357	443	9,790	4	600
Hettinger, range 93 east.....	154,056	170,122	108	1,080	48	729	314	6,939	6	900
Totals	$809,879	$867,527	....	$ 9,220	....	$ 12,280	...	$ 83,670	....	$ 6,150
Allred (reported by Williams).....	$ 54,016	$ 53,736	76	$ 726	86	$ 1,533	299	$ 7,152	3	$ 450

Abstract of Assessment of Personal Property in Unorganized Counties of North Dakota, as Returned by the County Boards and Equalized by the State Board, 1903—Continued.

NAME OF COUNTIES	2—CATTLE								3—MULES AND ASSES	
	One Year Old		Two Years Old		Cows Three Years Old and Over		All Other Cattle Three Years Old and Over		Three Years Old and Over	
	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars	No.	Value in Dollars
McKenzie, Wallace and Dunn	3,703	$ 29,624	3,870	$ 46,440	5,344	$ 69,472	2,155	$ 38,790	....	$.....
Old Williams	1,628	13,024	1,390	16,680	1,894	24,622	423	7,614	....	.....
Bowman	1,619	12,952	1,721	20,652	1,639	21,307	733	13,194	....	.....
Hettinger, Rng. 93 west	2,485	19,880	1,488	17,856	1,249	16,237	255	4,590	2	66
Hettinger, Rng. 93 east	621	4,968	1,632	19,584	2,201	28,613	847	15,246	....	.....
Total	.....	$ 80,448	.....	$ 121,212	.....	$ 160,251	.....	$ 79,434	....	$ 66
Allred (reported by Williams)	575	$ 4,808	590	$ 7,080	648	$ 8,424	406	$ 7,308	6	$ 198